BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales · Charity number 1044071

Details

Status	Registered
Legal form	Other
Registered	1995-02-10
Register	View on the Charity Commission register

Contact

Address	British Union Conference Stanborough Park Watford WD25 9JZ
Phone	01923672251
Email	secretariat@adventist.uk
Website	www.adventist.uk

Activities

Objects: TO PROCLAIM THE EVERLASTING GOSPEL OF OUR LORD AND SAVIOUR JESUS CHRIST, TO TEACH THE COMMANDMENTS OF GOD AS THE SUPREME RULE OF LIFE AND TO PERSUADE PEOPLE TO BECOME HIS DISCIPLES AND RESPONSIBLE MEMBERS OF THE CHURCH AND TO SUPPORT CHARITABLE WORK WHICH IS IN HARMONY WITH THE DOCTRINES AND PRINCIPLES OF SEVENTH-DAY ADVENTISTS.

Activities: Administrative, departmental and evangelistic support to the witness, educational and humanitarian activities of local congregations, Stanborough Primary and Secondary schools, the regional offices in the British Isles and the Republic of Ireland through evangelistic resources, policy and guideline documentation and interest focused seminars, workshops and accredited training

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLD-WIDE
- Ireland
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£22,246,248	£19,022,073	£52,834,837	117
2023-12-31	£19,938,503	£17,480,226	£52,212,609	120
2022-12-31	£17,580,080	£17,665,201	£50,875,912	126
2021-12-31	£20,429,214	£16,942,549	£49,249,189	132
2020-12-31	£15,500,086	£12,415,680	£35,332,995	97

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Trustees

Name	Role	Appointed
Pastor Eglan Brando Brooks	Chair	2021-12-09
ALBERT MARK GARDINER		2021-10-22
Adam Charles Keough		2024-09-01
Augustus Lawrence		2024-01-18
Charles Dafydd Lethbridge		2021-10-22
Darren Johnson		2021-10-22
David Billett		2021-10-22
Dr Dan Gheorghe Serb		2025-06-12
Dr Eleazer Paul Dorairaj		2021-10-22
Dusanka Rancic		2023-09-01
Elisabeth Sanguesa		2016-06-30
Fortune Mahlangu		2021-10-22
Herminia Mathieu		2021-10-22
Jacques Stephen Venter		2024-06-13
Krisztian Andrasi		2021-10-22
Lady Sally-Ann Flemmings-Danquah		2021-10-22
Max McKenzie-Cook		2026-02-12
Naomi Rosetta Ninvalle		2021-10-22
Nerine Barrett		2022-12-09
Njabulo Ndlovu		2025-09-01
Pastor Jovan Adamovic		2021-10-22
Pastor Kirk Thomas		2017-09-14
Pastor Michael Ian Walker		2021-10-22
Pastor Michael James Botha		2021-10-22
Pastor Pardon Shingirai Chenjerai		2021-10-22
Patricia Foriwaa Ababio		2021-10-22
Sam Alphanso Walters		2021-10-22

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Name	Role	Appointed
Steve Palmer		2024-09-19
Wederly Aguiar		2021-10-22

Linked charities

- WELSH MISSION OF SEVENTH DAY ADVENTISTS (1044071-1)
- IRISH MISSION OF SEVENTH-DAY ADVENTISTS (1044071-2)
- SCOTTISH MISSION OF SEVENTH-DAY ADVENTISTS (1044071-3)

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BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1044071

Accounts

British Union Conference of Seventh-day Adventists

Registered Charity No:
England and Wales: 1044071
Scotland: SC040701

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

British Union Conference of Seventh-day Adventists

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Reference and Administrative Details of the Charity, its Trustees and Advisers for the Year Ended 31 December 2024

Trustees

Pastor E B Brooks (Chairperson)
Pastor J C Surridge (Secretary, resigned 13 Jun 2024)
Mr W Aguiar (Treasurer)
Pastor J Adamovic
Pastor G Allcock
Pastor K Andrasi
Mrs P F Asamoah
Pastor N Barrett
Mr D Billett
Pastor J Botha
Pastor P Chenjerai
Dr S Currow
Dr E P Dorairaj
Mrs L S Flemmings-Danquah
Mr A Gardiner
Pastor K Johns (Resigned 31 Sep 2024)
Mr D Johnson
A Keough (From 1 Sep 2024)
Pastor G Kumi (resigned 11 Sep 2024)
Pastor A Lawrence (From 18 Jan 2024)
Mr C Lethbridge
Mr F Mahlangu
Mrs H Mathieu
Mrs N Ninvalle
Pastor Steve Palmer (From 19 Sep 2024)
Mrs S Platt-McDonald
Mrs D Rancic
Miss E Sanguesa
Pastor D Serb (resigned 31 Aug 2024)
Pastor K Thomas
Pastor J Venter (From 13 June 2024)
Pastor M Walker
Mr S A Walters

Registered Charity Numbers

England & Wales	1044071
Northern Ireland and the Republic of Ireland	1044071-2
Scotland	1044071-3 and SC040701
Wales	1044071-1

Principal Office

British Union Conference, Stanborough Park, WATFORD, WD25 9JZ

Auditors Moore Kingston Smith LLP 4 Victoria Square ST ALBANS, AL1 3TF	**Bankers** HSBC Bank plc 73 High Street WATFORD, WD17 2DS
Solicitors Anthony Collins LLP 134 Edmund Street BIRMINGHAM, B3 2ES	**Solicitors** Penman Sedgwick LLP 5 George Street WATFORD, WD18 0SQ
Pension Scheme Advisors (Actuarial & Administrative) Barnett Waddingham LLP Decimal Place, Chiltern Avenue AMERSHAM, HP6 5FG	**Pension Scheme Advisors** (Solicitors) Sacker & Partners LLP 20 Gresham St LONDON, EC2V 7JE

Trustees' Report for the Year Ended 31 December 2024

The Trustees submit their annual report and the audited financial statements of the British Union Conference of Seventh-day Adventists (the Charity) for the year ended 31 December 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP2015) "Accounting and Reporting by Charities" issued in July 2014. They have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. The Trustees confirm that they have sought to comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, Governance and Management

Constitution

The constitution currently in force was last amended on 22 October 2021.

Method of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Policies Adopted for the Induction and Training of Trustees

New trustees are provided with electronic copies of the Charity's constitution, its Policy Book and Education Handbook, Pension Plan Explanatory Booklet and minutes of the executive committee meetings for the current year. In addition, each trustee receives a copy of the Charity Commission document "The essential trustee – what you need to know, what you need to do" and the regular Charity Commission Newsletters. In addition, Trustees are provided with regular bulletins from the Churches Legislative Advisory Service.

In as much as the majority of new trustees start their term of office at the commencement of each new quinquennium the primary induction is provided at the first meeting of the quinquennium, with further support during the term of office. For the current trustees this induction took place over the weekend of 5 to 7 November 2021 at the De Vere Staverton Park Conference Centre.

Organisational Structure and Decision Making

The Charity is the principal administrative body of the Seventh-day Adventist Church in the United Kingdom and the Republic of Ireland. It generally works in harmony with the policies of the Church's international office of the General Conference of Seventh-day Adventists, the Trans-European Division, situated in St Albans, Hertfordshire.

Within its territory, the Charity carries out its objects both directly and through related organisations. Principally the latter consist of three 'Missions' in Ireland, Scotland and Wales respectively (all branches of and financially dependent upon it), two 'Conferences' in North and South England respectively (both registered charities in their own right and financially self-supporting).

Within these latter organisations the objects are pursued mainly through a network of local churches which are heavily dependent upon a large pool of voluntary lay support.

Additionally, specialised aspects of the Charity's purposes are performed on its behalf by a number of subsidiary organisations.

Related Organisations

The following subsidiary organisations have carried out certain aspects of its operations:

- Adventist Development and Relief Agency – UK (Humanitarian agency for development and disaster relief)
- House of Natural Foods Ltd. (Sale of natural foods)
- Seventh-day Adventist Association Ltd (Titular owner of the Charity's land & buildings)
- Seventh-day Adventist Church in Ireland (SDACI)
- Seventh-day Adventist Trust Company (Executor for Charity members)
- Stanborough Press Ltd (Publishers)
- Stanborough Schools (One Primary and One Secondary School)

Reporting Serious Incidents

The Trustees continue to assess the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. There was one serious incident reported to the Charity Commission, regarding potential reputational damage as it relates to a historical safeguarding incident in one of our conferences, the South England Conference .

Safeguarding

Through the activities of local congregations and the Youth, Family and Children's Ministries departments the Charity works with children and has a safeguarding policy and a procedure for DBS Disclosure applications for employees and volunteers working with children and also for those working with vulnerable adults.

Objectives and Activities

Policies and Objectives

The Charity has adopted the following objectives in pursuit of its mission to proclaim the everlasting gospel of our Lord and Saviour Jesus Christ, to teach the commandments of God as the supreme rule of life and to encourage people to become His disciples and responsible members of the Church and to support charitable and humanitarian work which is in harmony with the doctrines and principles of the Seventh-day Adventist Church:

- Create a strong evangelistic vision in regional offices, institutions and local congregations.
- Create and sustain an efficient pastoral team that will help to fulfil the mission of the Church.
- Develop diverse yet inclusive faith communities that are sensitive to the needs of their local communities.

Strategies for Achieving Objectives

In summary the strategies used to achieve the above objectives have been to:

- Provide financial, policy and administrative support to regional and institutional offices and boards.
- Provide financial, policy and administrative support to a programme of Christian education that will prepare children and young people for service to God and society at large.
- Develop the Adventist Discovery Centre correspondence school as an effective and significant distance learning resource.
- Support regional offices and local churches with training and resources in the areas of children, family, women, youth, pastoral and personal ministries and health.

Achievements and Performance

During 2024 the Church experienced growth in church membership in all its regional sections and at the year-end registered a total of 1,120 accessions through baptism and a further 353 by profession of faith. Total net growth for the year was 2,043, taking the membership figure at 31 December 2024 to 44,670.

Review of Activities

The Seventh-day Adventist Church congregational activities that take place, in the 314 churches and 117 smaller congregations, seek to provide public benefit by the advancement of religion through a variety of centres for weekly worship services, prayer meetings and other programmes that are open to the local communities in which they are located. Depending on the size and resources of the local congregation these activities include weekly family worship, Bible study classes for all age ranges from infancy to adult, prayer meetings, and Adventurer, Pathfinder and senior citizen clubs, health awareness events and family support programmes. These local congregational activities are supported from the regional and national headquarters through various departmental training events, activity programmes, personnel support and resource provision.



Some of the support provided from national headquarters is outlined below, by department:

Adventist Community Services

The Adventist Community Services (ACS) department served as a vital conduit for compassion, inclusion, and practical outreach across the Union in 2024. Guided by values such as adaptability, human dignity, and non-judgement, the department undertook interventions that addressed urgent needs while fostering spiritual and social wellbeing.

Spiritual Support and Nurture

ACS sustained weekly faith-based WhatsApp reflections and Zoom sessions aimed at nurturing hope and resilience. Bereavement support continued to grow, with the distribution of C.O.M.F.O.R.T books and bespoke Bereavement Care Ministry Boxes to churches and individuals. Christian counselling referrals and access to prayer networks were also expanded.

Community Outreach and Crisis Response

In response to the ongoing cost-of-living crisis, ACS collaborated with local churches and agencies to deliver food, clothing, and household essentials. Programmes such as SHARE and LAYERS were expanded, and ACS partnered with One Vision to support Ukrainian refugees and the homeless. A strong emphasis was placed on wholistic health and social justice through seminars and keynote speaking engagements.

Training and Leadership Development

Whole-church and leader-specific training was carried out on topics like bereavement care, food hygiene, and community initiative evaluation. The 'Community Connectors' project was launched to empower local leaders in outreach and faith-based leadership.

Resources Produced

The department updated Young Adults Resource Packs (YARP), spiritual nurture cards, and redesigned its Christmas brochure. It also disseminated culturally relevant health awareness materials and expanded resource boxes to enhance church-led outreach.

Adventist Discovery Centre (ADC)

The Adventist Discovery Centre (ADC), the British Union Conference's (BUC) Bible correspondence school and resource centre, experienced remarkable growth and innovation in 2024. Offering over 20 Bible, health, archaeology, and faith courses via print and digital platforms, the ADC continued its mission to provide accessible Christian education across the United Kingdom and the Republic of Ireland.

Programme Expansion and Reach

A significant highlight of the year was the surge in total registrations, which rose from 283 in 2023 to 715 in 2024. This was primarily driven by the online format, with 578 registrations compared to 137 by post. Enrolments also reached a record 724, demonstrating increased engagement across the board.

The number of course completions climbed to 204, split between 105 in print and 99 online. Although the print format maintained a high completion rate of 68%, the online rate, while still lower at 17%, showed considerable improvement from previous years.

FreeBible Programme and Resource Distribution

The FreeBible initiative continued to expand, with 983 Bibles distributed in 2024, up 71% from the previous year. This programme has become a vital entry point for many individuals exploring Christian faith.

Operational Output and Future Plans

The total number of lessons delivered and marked rose to 4,204, a 79% increase year-on-year. Looking ahead, the ADC will continue investing in online course development and marketing, while also supporting evangelistic efforts with new resources and digital engagement strategies.

Children's Ministries

The Children's Ministries Department played a vital role in nurturing the spiritual, emotional, and physical development of children throughout the BUC in 2024. Central to its operations was a year-long campaign preparing for the phased launch of the new 'Alive in Jesus' curriculum, set to replace the longstanding GraceLink series.

Training and Curriculum Rollout

Extensive training was delivered both in-person and online, targeting leaders across the BUC. The first phase of the curriculum rollout focused on the 0–3-year age groups. The GraceLink curriculum continued to support children's engagement through its accessible, value-based lessons.

Community Engagement and VBS Programmes

The department actively supported Vacation Bible Schools (VBS), which offered creative, week-long programmes blending spiritual teaching with play, art, and storytelling. These initiatives significantly boosted local church interaction with children from the wider community.

Annual Events and Safeguarding

Designated Children's Ministries Sabbaths were observed BUC-wide, with tailored resources provided to churches. In partnership with Family Ministries, the department continued to lead in safeguarding education and policy implementation across all missions.

Communication and Media

The Communication and Media Department provided essential strategic and operational support across the Union during 2024. In addition to regular content creation and outreach, the team was tested by significant media interest arising from legacy safeguarding issues.

Media Training and Engagement

Media training was delivered to BUC administrators, departmental directors, and regional leaders to enhance confidence and consistency in external communications. The department also facilitated media response protocols during sensitive periods, particularly relating to safeguarding matters reported in the national press.

Content Production and Strategic Messaging

The department produced high-quality multimedia content such as the "State of the Union" video series, the "Hope Restored" testimonies, and the stewardship-themed "God First" videos. IN2G, a popular youth-focused programme, featured discussions on mental health and spirituality.

Publications and Newsletter

The weekly newsletter, distributed to nearly 6,000 recipients, showcased stories from churches, promoted events, and fostered a sense of community. Despite the cancellation of a planned health documentary, other initiatives moved forward including studio upgrades to enhance future production capacity.

Forward Plans

Looking ahead, the department plans to upgrade crisis communication strategies, foster closer collaboration across Union entities and expand the reach of its digital platforms.



Education

The BUC Education Department navigated a year of opportunity and looming uncertainty due to political and economic developments. A primary concern in 2024 was the confirmation of a 20% VAT on independent school fees starting January 2025, with associated losses of tax relief threatening the viability of small faith-based schools.

Advocacy and School Resilience

Following the Labour Government's October budget, schools under BUC were prompted to engage MPs, advocate for faith education, and brace for financial strain. While some independent schools nationwide prepared for closure, Adventist institutions remained operational, albeit with uncertain enrolment forecasts.

Academic Enrichment and Events

The department hosted training for headteachers on mental health and prepared for AAA inspections. Stanborough Secondary School saw significant success, including participation in the EXSEED STEM programme at Loma Linda University, where students collaborated on original research projects.



School Development and Inspection

SDA schools remained focused on improving Ofsted and ISI inspection results. A strategic emphasis on raising spiritual and academic standards continued, with leadership advocating for a multi-academy trust model to potentially mitigate financial pressures.

Marketing and Accessibility

Education marketing improved slightly within the Church. The potential reopening of Stanborough's boarding facility was a focal point, aiming to broaden accessibility to Adventist secondary education.

Family Ministries

Family Ministries focused on strengthening families and church communities through a robust mix of training, policy development, and emotional wellbeing initiatives in 2024.

Safeguarding Developments

The year was marked by heightened safeguarding activities, especially in response to a nationally publicised non-recent abuse case. The department updated the 'Safeguarding Our Church' policy and launched new awareness resources including posters, leaflets, and personal guidance cards. A Serious Incident Review Committee was also established.

Training & Leadership Development

A six-week online leadership course trained 33 participants, covering core subjects such as spiritual parenting, effective communication, and relational resilience. Additional workshops were provided on marriage preparation, using the Prepare-Enrich framework.

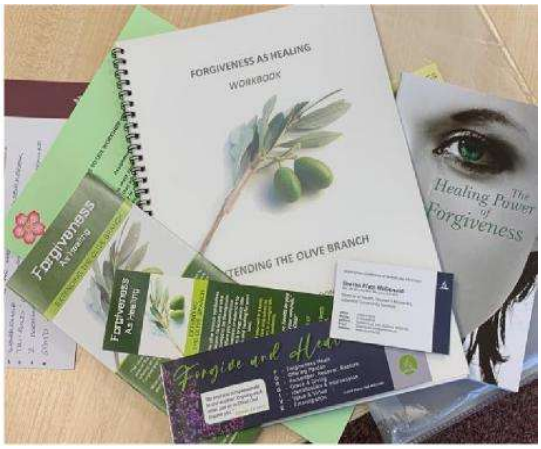
Emotional and Relational Wellbeing

The department promoted emotional health during 'Christian Home and Marriage Week' and 'Family Togetherness Week.' Resources were disseminated throughout the year, supporting both preventative and restorative relational health.

Collaboration and Publications

Family Ministries worked closely with Cornerstone Counselling Services and published the monthly 'BUC Family' newsletter. Regular articles also appeared in the Messenger magazine to highlight ongoing efforts in family wellbeing and safeguarding.

Health Ministries



Health Ministries played a vital role in promoting holistic health within church and community settings during 2024. With growing interest in lifestyle medicine, mental health, and pandemic recovery, the department provided strategic leadership and relevant resources.

Education and Prevention

The department delivered seminars on physical, emotional, and mental wellbeing. A particular focus was placed on grief recovery and supporting those dealing with post-pandemic trauma. Articles on health were published regularly in church media.

Partnerships and Collaboration

Collaboration with the NHS and local health authorities enabled the Church to participate in initiatives addressing disparities in healthcare access among BAME populations. Health expos, screenings, and wellness campaigns were hosted by churches with departmental guidance.



Community Engagement

Practical tools such as health-themed Sabbath resources and workshop materials were distributed across local congregations. Special attention was given to dietary education, fitness, and chronic disease prevention through faith-based health promotion.

Ministerial Association

The Ministerial Association continued to support pastoral effectiveness and spiritual growth across the Union. Its programming in 2024 combined leadership development with interpersonal care and theological enrichment.

Training and Events

A major highlight was the European Pastors' Council in Serbia, attended by BUC ministers for reflection and training. The Ministerial Training Advisory Committee (MinTAC) met four times to plan strategic ministerial growth and develop training materials.

Pastoral Support

The department led the annual induction for new pastors and coordinated multiple church visits to support ministers in their roles. It maintained a focus on strengthening pastoral families and addressed challenges related to spiritual burnout.

Engagement with Newbold College

Ministerial staff interviewed theology students at Newbold College, providing career guidance and pathways to future ministry roles.

Possibility Ministries

Possibility Ministries continued to challenge societal and ecclesiastical assumptions about disability, loss, and difference, promoting inclusive theology and practice throughout 2024.

Education and Awareness

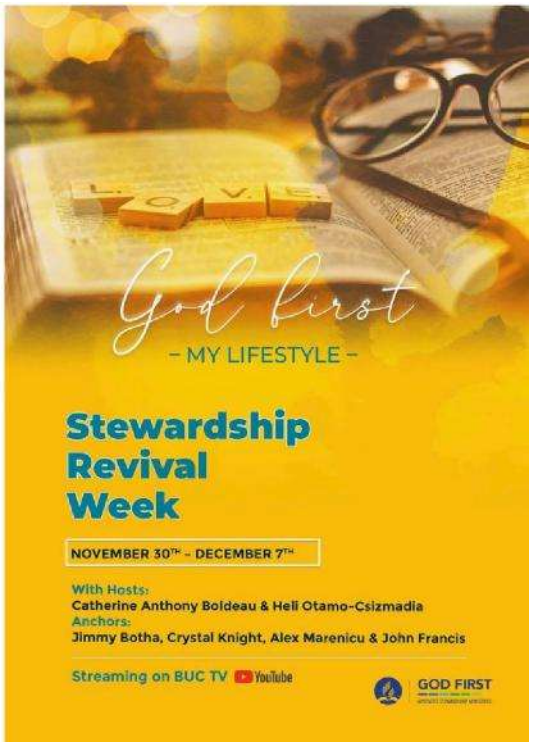
The department created and disseminated training modules on topics such as autism, neurodiversity, bereavement, and disability in the Bible. These were used in workshops and seminars for pastors and local churches.

Advocacy and Inclusion

Possibility Ministries promoted the inherent dignity of all individuals, regardless of physical, cognitive, or emotional differences. It empowered local churches to adapt programming and facilities to be more welcoming and supportive of members with unique needs.

Support Materials

Practical resources included guidance for carers, grief recovery literature, and pastoral care tools. These materials were regularly updated and distributed Union-wide.



Stewardship Ministries

Reactivated in mid-2024, the Stewardship Department began a revitalisation of the Church's understanding of faith-based resource management. The theme "God First" guided its projects and communication strategy.

Strategic Vision and Campaigns

A new nationwide consultation on the Combined Offering Plan was launched. Stewardship awareness was promoted through a dedicated FOCUS magazine issue, monthly newsletters, and a social media presence.

Resource Development

The department collaborated on multimedia productions and launched "All Nature Sings," a creation-focused stewardship series. Training events were initiated to support pastors and stewardship leaders in presenting biblical stewardship in a practical and inspiring way.

Partnerships and Planning

In collaboration with other departments and entities, Stewardship Ministries is working to build systems for continuous feedback and church-wide engagement on giving practices, lifestyle stewardship, and mission-focused financial planning.



Women's Ministries

Under the theme "Empowered – Reaching Women, Restoring Lives, Reflecting Christ," the Women's Ministries department focused on empowering women to fulfil their God-given potential in their personal lives, families, churches, and wider communities. Grounded in core values such as Christian service, discipleship, personal worth, and respect, the department implemented strategic priorities centred on spiritual nurture, mission outreach, community engagement, and leadership development.

Spiritual Development

This remained a foundational pillar. The department expanded online devotionals, workshops, and prayer networks to support women's spiritual and emotional wellbeing. Specialised resources, including forgiveness training, devotional materials, and grief recovery support, were shared across the territory. Bereaved women received dedicated care through befriender training, personalised cards, and bespoke bereavement boxes. The department continued supporting women facing life challenges, trauma, and loss through tailored spiritual materials and events, such as the Women's Prayer and Wellbeing Conference.

Community Outreach and Advocacy

Aligned with the General Conference's "I Will Go" mission strategy, the department delivered impactful community outreach and advocacy initiatives. These included awareness training on misogyny and trauma recovery, support for survivors of domestic abuse, and collaboration with local networks such as the Hertfordshire Domestic Abuse Champions. Efforts were extended to address Long COVID challenges, aid for Ukrainian refugees, and the cost-of-living crisis. Women's Ministries also contributed to homelessness relief and food hub expansions, while developing evangelistic materials and wellbeing resources for women in distress or transition.



Total Membership Involvement

This was enhanced through coordinated programmes with local churches. These included month-long and regional abuse awareness campaigns, participation in annual Women's Emphasis and Prayer Days, and the EndItNow initiative. Churches received ongoing training and briefings on trauma support, emotional resilience, and holistic wellbeing. Creative training in crafts and arts further enabled women to engage in ministry, with seminars conducted both nationally and internationally.

Resource Development



New and updated materials were produced for occasions such as International Women's Day, student outreach, and age-specific empowerment. Greeting cards and spiritual content celebrated women's life milestones and provided comfort during crisis. Training materials focused on emotional resilience, leadership development, and abuse awareness were widely distributed to enhance support and advocacy efforts.

Training and Leadership Development

Finally, the department prioritised recognising and nurturing the unique gifts of women. Abuse awareness and recovery training was provided to Women's Ministries leaders, alongside sessions on crisis support, emotional resilience, and practical ministry tools. Partnerships were strengthened with initiatives such as the GC Women's Ministries Leadership Certificate. Inspirational activities included celebrating impactful female leaders through the "Women Positively Impacting Their Communities" series and hosting international guest speaker Brenda Walsh.

Throughout the year, Women's Ministries demonstrated its commitment to nurturing women spiritually, supporting them practically, and empowering them to serve meaningfully in every sphere of life.

British Union Conference of Seventh-day Adventists
Statement of Trustees' Responsibilities

The trustees (who are also directors of British Union Conference of Seventh-day Adventists for the purposes of company law) 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.)

Company law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the outgoing resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 UK 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 charitable company 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 charitable company & group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jacques Venter  Date: 25-09-2025
Executive Secretary

Opinion

We have audited the financial statements of British Union Conference of Seventh-day Adventists for the year ended 31 December 2024 which comprise Group and Parent Charity's Statement of Financial Activities, the Group and Parent Charity Balance Sheet, the Group Cash Flow Statement 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024, and of its incoming resources and application of resources, 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 requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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, except to the extent otherwise explicitly stated in our report, 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 there is 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 where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 47, 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 liquidate the charity or 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 regulations made under section 154 of that Act and appointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council

- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Date: 26th September 2025

Moore Kingston Smith LLP
Statutory auditor

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

British Union Conference of Seventh-day Adventists

Group Statement of Financial Activities
for the year ended 31 December 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds
Income from:		**£**	**£**	**£**	**£**	**£**	**£**
Donations and legacies	2	12,792,797	2,120,790	14,913,587	12,735,893	2,832,383	15,568,276
Charitable activities	3	4,475,163	36,815	4,511,978	3,534,761	428,668	3,963,429
Investment income	4	2,577,168	70,272	2,647,440	2,463,049	37,457	2,500,506
Fund-raising income	5	-	173,243	173,243	-	35,361	35,361
Total		**19,845,128**	**2,401,120**	**22,246,248**	**18,733,703**	**3,333,869**	**22,067,572**
Expenditure on:							
Raising funds		-	-	-	-	-	-
Charitable activities:	6	16,561,240	2,269,196	18,830,436	14,553,404	3,368,171	17,921,575
Governance	9	191,637	-	191,637	94,714	-	94,714
		16,752,877	**2,269,196**	**19,022,073**	**14,648,118**	**3,368,171**	**18,016,289**
Net income/(expenditure)		**3,092,251**	**131,924**	**3,224,175**	**4,085,585**	**(34,302)**	**4,051,283**
Gains/(losses) on investments		(5,298,953)	-	(5,298,953)	(1,575,578)	-	(1,575,578)
Transfers between funds		(287,443)	287,443	-	(317,550)	317,550	-
Other recognised gains/(losses):			-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension scheme		2,697,000	-	2,697,000	(1,139,000)	-	(1,139,000)
Net movement in funds		202,855	419,367	622,222	1,053,457	283,248	1,336,705
Fund balances brought forward		47,067,491	5,145,124	52,212,615	46,014,034	4,861,876	50,875,910
Fund balances carried forward		**47,270,346**	**5,564,491**	**52,834,837**	**47,067,491**	**5,145,124**	**52,212,615**

All recognised gains and losses are included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Charity Statement of Financial Activities

for the year ended 31 December 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	12,612,505	131,488	12,743,993	12,007,052	399,353	12,406,405
Charitable activities	3	551,264	(118,298)	432,966	203,184	290,752	493,936
Investment income	4	2,595,347	-	2,595,347	2,480,307	-	2,480,307
Total		**15,759,116**	**13,190**	**15,772,306**	**14,690,543**	**690,105**	**15,380,648**
Expenditure on:							
Charitable activities:	6	12,202,382	403,820	12,606,202	10,273,323	888,208	11,161,531
Governance	9	134,442	-	134,442	94,714	-	94,714
		12,336,824	**403,820**	**12,740,644**	**10,368,037**	**888,208**	**11,256,245**
Net income/(expenditure)		**3,422,292**	**(390,630)**	**3,031,662**	**4,322,506**	**(198,103)**	**4,124,403**
Gains/losses on investment assets		(5,325,170)	-	(5,325,170)	(1,593,000)	-	(1,593,000)
Transfers between funds		(287,443)	287,443	-	(317,550)	317,550	-
Other recognised gains/(losses):							
Actuarial gains/(losses) on defined benefit pension scheme		2,697,000	-	2,697,000	(1,139,000)	-	(1,139,000)
Net movement in funds		506,679	(103,187)	403,492	1,272,956	119,447	1,392,403
Fund balances brought forward at January 1		39,819,784	2,356,922	42,176,706	38,546,828	2,237,475	40,784,303
Fund balances carried forward at December 31		**40,326,463**	**2,253,735**	**42,580,198**	**39,819,784**	**2,356,922**	**42,176,706**

All recognised gains and losses are included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Balance Sheets
as at 31 December 2024

	Notes	Group		Charity	
		2024	2023	2024	2023
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	13	33,256,936	33,518,645	29,510,532	29,681,956
Investment Properties	14	200,000	200,000	200,000	200,000
Investments	15	-	-	1,066	1,066
		33,456,936	33,718,645	29,711,598	29,883,022
Current Assets					
Stocks	16	1,618,372	1,757,184	68,310	130,078
Debtors	17	6,560,093	5,469,703	3,665,112	3,069,873
Investments	18	2,466,843	2,238,010	2,185,626	1,983,011
Cash at bank and in hand		13,876,045	11,305,038	8,957,042	8,687,222
Total Current Assets		24,521,353	20,769,935	14,876,090	13,870,184
Creditors: Amounts due within a year	19	4,953,155	2,055,470	1,817,186	1,356,005
Net Current Assets		19,568,198	18,714,465	13,058,904	12,514,179
Creditors: Amounts due after one year	20	190,297	220,495	190,304	220,495
Provisions for liabilities					
		190,297	220,495	190,304	220,495
Total Net Assets		**52,834,837**	**52,212,615**	**42,580,198**	**42,176,706**
Fund balances					
Unrestricted		47,270,346	47,067,491	40,326,463	39,819,784
Restricted		5,564,491	5,145,124	2,253,735	2,356,922
Total Funds	**21**	**52,834,837**	**52,212,615**	**42,580,198**	**42,176,706**

Approved and authorised for issue by the Board of Trustees on 25/09/2025
and signed on its behalf by:

Wederly Aguiar
Treasurer

The notes on pages 23 to 39 form part of these accounts.

British Union Conference of Seventh-day Adventists
Group Cash flow statement
for the year ended 31 December 2024

A Statement of cash flows	Note	2024 £	2023 £
Cash flow from operating activities			
Net cash provided by (used in) operating activities	23	2,020,324	(1,967,610)
Cash flows from investing activities			
Net cash provided by (used in) investing activities	24	495,728	1,239,576
Cash flows from financing activities			
Net cash provided by (used in) financing activities	25	54,955	(250,940)
Change in cash and cash equivalents in the		2,571,007	(978,974)
Cash and cash equivalents at the beginning of the year		11,305,038	12,284,012
Cash and cash equivalents at the end of the year		**13,876,045**	**11,305,038**

B Analysis of changes in net debt	01 January 2024	Cash flow	Other non-cash	31 December 2024
Cash:				
Cash at bank and in hand	11,305,038	2,571,007		13,876,045
less:Deposits treated as liquid resouces	(6,617,210)	585,470		(6,031,740)
	4,687,828	3,156,477		7,844,305
Cash equivalents:				
Deposits included in cash	6,617,210	(585,470)		6,031,740
	11,305,038	2,571,007		13,876,045
Debt:				
Debts due within one year	(17,328)	(54,955)	-	(72,283)
Debts due after more than one year	-		-	-
	11,287,710	**2,516,052**	**-**	**13,803,762**

British Union Conference of Seventh-day Adventists
Notes to the Financial Statements
for the year ended 31 December 2024

1 Accounting Policies

1.1 **Basis of preparation**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective 1 January 2015 and applicable accounting standards, except for the method of accounting for local congregational funds referred to in note 1.16 The Group Statement of Financial Activity and Balance Sheet consolidate the charity and subsidiary undertakings dependent on it. The results of subsidiaries are consolidated on a line by line basis.

1.2 **Basis of income recognition**

Voluntary income, by way of donations and gifts to the charity, is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only recognised in the financial statements when there is sufficient evidence that the legacy will be received and the value can be measured with sufficient reliability.

The charity does not recognise pending legacies until conditions for recognition have been met.

1.3 **Going concern**

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity ad group to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 **Fund accounting**

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund is set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 **Grant-making policies**

The trustees allocate grants in accordance with the objects set out in the charity's written constitution, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements, rather than in accordance with public application.

1.6 **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

1.7 **Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Financial Activities on an accruals basis. All costs include value added tax where applicable.

1.8 **Risk mitigation**

The Trustees have given consideration to the major risks to which the charity is exposed and have established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and who source cover to mitigate attendant risks.

1.9 **Foreign Currency Translations**

The British Union Conference is part of the world-wide network of Seventh-day Adventists contributing to that endeavour and being supported by it. Funds are transferred between organisations at monthly internal exchange rates for inter-organisational transfers, and at rates determined by our Banks for external transactions.

1.10 **Fixed Assets**

Depreciation is provided on tangible fixed assets in order to write off each asset on a straight-line basis over its expected economic life. The rates of depreciation applied to each class of asset are:

Freehold property	1.33 - 2.00%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £1,000 each are treated as an expense on acquisition.

1.11 **Pension costs**

Following the closure of the Seventh-day Adventist Retirement plan in December 2013, pensions are now provided in terms of the national Auto-Enrolment requirements and funds are invested in a Group Personal Pension Plan through Legal and General Insurance Company. Costs relating to the former plan are now borne by the British Union Conference

1.12 **Stock**

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.13 **Operating leases**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

1.14 **Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activites includes the net gains and losses arising on revaluations and disposals throughout the year.

1.15 **Investment properties**

Investment properties are included in the Balance Sheet at their fair value.

1.16 **Accounting for local congregation**

A sound organisational structure, good financial mangement and control have always been characteristic of the Seventh-day Adventist Church. Affiliated local congregations are considered to be members of British Union Conference.

There is a strong bond between the congregations and the Conference. Donations in respect of tithe, Church World Mission and special offerings given by individual members have always been remitted to their Mission as Conference Funds. These funds belong to their Mission which administers them, employing and direcings the ministers, and which has beneficial ownership of church buildings.

Members also give funds specifically for the work locally and for the maintenance and upkeep of their church building. Traditionally these "Local Funds" have been held administered and accounted for locally.

Over time, the relationship between the local congregations and their respective Mission or Conference has evolved and the financial bond has strengthened. Increasingly, local congregations have remitted "Local Funds" to their Conference or Mission to administer.

Until 2011 the Local Congregations were considered to be separate legal entities governed by their local Church Board in accordance with the 'Church Manual', and the accounts of the Conference were prepared on this basis, excluding 'Local Funds'. Late in 2011, legal advice was received to the effect that, on balance, local congregations are in effect branches of the Conference. Though in practice they operate as voluntary local self governing support groups.

The Trustees recognise that the Charities (Accounts and Reports) Regulations 2008 require that the Charity's accounts comply with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective 1 January 2015. This requires the accounts of the reporting charity to include in its own accounts the accounts of branches which are not separate legal entities.

In these financial statements "Local Funds" remitted to and administered by the conference are included as Incoming Resources and Expenditures of the Conference. These funds, held by the Conference, are disclosed separately as funds restricted to the use of the local congregations.

Donations retained and administered locally have not been included in these financial statements since the Trustees do not administer these funds. Donors participate in the appointment and governance of the church at all levels, and anticipate transparency appropriate to their expectations. In the opinion of the Trustees, consolidation would serve to confuse the donor's understanding.

There are 56 local congregations directly affiliated to the British Union Conference.

Accounts in respect of Charitable funds donated by members of the local congregation and administered by local funds treasurers have always been prepared and presented annually to the local congregation. There has also long been in place a program for Independent Examination of those local funds by the Charity. It is estimated that for 2024 total resources administered locally are in the region of £440,000.

1.17 **Accounting for the Seventh-day Adventist Church in the Republic of Ireland**

This Financial Statement includes accounts and transactions relating to the Irish Mission and its registered charity 'The Seventh-day Adventist Church in Ireland' for the Republic of Ireland. Statements audited for the Irish Regulator are extracted from these combined Financial Statements in Euro Currency for the purpose of transparency and compliance in that jurisdiction.

1.18 **Financial instruments**

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

b. Debtors and creditors

Amounts receivable or payable within one year of the reporting date are carried at their at transaction price. Amounts that are receivable or payable in more than one year and are not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

1.19 **Critical accounting estimates and judgments**

In the application of the Charity and group'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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

- The Trustees make an estimate of the recoverable value of trade and other debtors. When assessing any impairment of trade and other debtors,Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect

- current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

- The present value of future defined benefit retirement liabilities is assess annually by the actuaries of the pension fund.

2 **Income from donations and legacies**	Unrestricted Funds	2024 Restricted Funds	Total Funds
Group:	£	£	£
Tithe contributions from members in Ireland, Scotland and Wales	3,086,764	-	3,086,764
Grants from General Conference of Seventh-day Adventists	763,431	69,996	833,427
Support from local conferences in England	4,467,422		4,467,422
Conferences for past pension deficits	4,102,536		4,102,536
Tax recoverable on Gift Aid donations	52,075		52,075
Subtotal of base donations	12,472,228	69,996	12,542,224
Donations	166,076	502,027	668,103
Legacies	84,484	-	84,484
Grants	70,009	1,548,767	1,618,776
Subtotal of other donations	320,569	2,050,794	2,371,363
Total income from donations and legacies	12,792,797	2,120,790	14,913,587
Charity:			
Tithe contributions from members in Ireland, Scotland and Wales	3,086,764	-	3,086,764
Grants from General Conference of Seventh-day Adventists	763,431	69,996	833,427
Support from local conferences in England	4,467,422		4,467,422
Conferences for past pension deficits	4,102,536		4,102,536
Tax recoverable on Gift Aid donations	52,075		52,075
Subtotal of base donations	12,472,228	69,996	12,542,224

2 Income from donations and legacies (continued)	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Subtotal of base donations	12,472,228	69,996	12,542,224
Donations	79,963	61,492	141,455
Grants	60,314		60,314
Subtotal of other donations	140,277	61,492	201,769
Total income from donations and legacies	12,612,505	131,488	12,743,993

Group:	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Tithe contributions from members in Ireland, Scotland and Wales	2,879,568	-	2,879,568
Grants from General Conference of Seventh-day Adventists	746,626	114,843	861,469
Support from local conferences in England	4,420,371		4,420,371
Conferences for past pension deficits	3,939,216	-	3,939,216
Tax recoverable on Gift Aid donations	187,583		187,583
Subtotal of base donations	12,173,364	114,843	12,288,207
Donations	(78,631)	1,060,082	981,451
Legacies	133,000		133,000
Grants	508,160	1,657,458	2,165,618
Subtotal of other donations	562,529	2,717,540	3,280,069
Total income from donations and legacies	12,735,893	2,832,383	15,568,276
Charity:			
Tithe contributions from members in affiliated congregations	2,879,568		2,879,568
Grants from General Conference of Seventh-day Adventists	483,866	114,843	598,709
Support from local conferences in England	4,420,371		4,420,371
Conferences for past pension deficits	3,939,216		3,939,216
Tax recoverable on Gift Aid donations	139,970		139,970
Subtotal of base donations	11,862,991	114,843	11,977,834
Donations	9,293	192,475	201,768
Legacies	1,000		1,000
Grants	133,768	92,035	225,803
Subtotal of other donations	144,061	284,510	428,571
Total income from donations and legacies	12,007,052	399,353	12,406,405

3 Incoming Resources from charitable activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Group			
Church Ministry	593,405	(118,298)	475,107
Publishing	2,055,133		2,055,133
Education	1,826,625	-	1,826,625
Humanitarian Aid and Welfare	-	155,113	155,113
Total Charitable Income	4,475,163	36,815	4,511,978
Charity			
Church Ministry	551,264	(118,298)	432,966
Total Charitable Income	551,264	(118,298)	432,966

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Group			
Church Ministry	247,834	290,752	538,586
Publishing	2,003,763		2,003,763
Education	1,283,164	-	1,283,164
Humanitarian Aid and Welfare	-	137,916	137,916
Total Charitable Income	3,534,760	428,668	3,963,429
Charity			
Church Ministry	203,184	290,752	493,936
Total Charitable Income	203,183	290,752	493,936

4 Investment Income

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Group			
Locally listed investments	-	70,272	70,272
Return on local cash	2,577,168	-	2,577,168
Unrealised Gains(Losses) on Investments	(5,298,953)	-	(5,298,953)
	(2,721,785)	70,272	(2,651,513)
Charity			
Return on local cash	2,595,347	-	2,595,347
Unrealised Gains(Losses) on Investments	(5,325,170)	-	(5,325,170)
	(2,729,823)	-	(2,729,823)

4 Investment Income (continued)

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Group			
Locally listed investments	-	37,457	37,457
Return on local cash	2,463,049	-	2,463,049
Unrealised Gains(Losses) on Investments	(1,575,578)	-	(1,575,578)
	887,471	37,457	924,928
Charity			
Locally listed investments	-	-	-
Return on local cash	2,480,307	-	2,480,307
Unrealised Gains(Losses) on Investments	(1,593,000)	-	(1,593,000)
	887,307	-	887,307

5 Fundraising Income

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Group			
Public Collection for Humanitarian Relief	-	173,243	173,243

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Group			
Public Collection for Humanitarian Relief	-	35,361	35,361

6 Expenditure by Charitable Activity

Summary by fund type	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Group			
Church Ministry	9,575,365	403,820	9,979,185
Publishing	2,634,941		2,634,941
Education	2,342,570		2,342,570
Humanitarian Aid & Welfare	1,130,361	1,865,376	2,995,737
Objectives in other geographical areas	97,740		97,740
Retirement responsibilities	780,263	-	780,263
Total Charitable Expenditure	16,561,240	2,269,196	18,830,436
Charity			
Church Ministry	9,114,135	396,053	9,510,188
Education	1,553,975	7,767	1,561,742
Humanitarian Aid & Welfare	525,589		525,589
Objectives in other geagraphical areas	228,420		228,420
Retirement responsibilities	780,263		780,263
Total Charitable Expenditure	12,202,382	403,820	12,606,202

Group	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Church Ministry	5,300,494	566,631	5,867,125
Publishing	2,449,756	39,947	2,489,703
Education	2,655,336	169,368	2,824,704
Humanitarian Aid & Welfare	421,192	2,479,963	2,901,155
Objectives in other geographical areas	97,953	112,262	210,215
Retirement responsibilities	3,628,672	-	3,628,672
Total Charitable Expenditure	14,553,404	3,368,171	17,921,575
Charity			
Church Ministry	4,393,473	566,631	4,960,104
Education	1,809,304	169,368	1,978,672
Humanitarian Aid & Welfare	343,923	39,947	383,870
Objectives in other geagraphical areas	97,953	112,262	210,215
Retirement responsibilities	3,628,671	-	3,628,671
Total Charitable Expenditure	10,273,323	888,208	11,161,531

7 a. Analysis of Resources by Activity

Group	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	2024			
	£	£	£	£
Church Ministry	509,711	5,301,071	4,168,403	9,979,185
Publishing	-	2,326,378	308,563	2,634,941
Education	235,278	1,750,497	356,795	2,342,570
Humanitarian Aid and Welfare	1,803,243	820,592	371,902	2,995,737
Objectives in other geographical areas	97,740	-	-	97,740
Retirement responsibilities	780,263	-	-	780,263
	3,426,235	10,198,537	5,205,664	18,830,436

Group	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	2023			
	£	£	£	£
Church Ministry	726,084	4,190,099	950,942	5,867,125
Publishing	-	2,385,500	104,204	2,489,703
Education	520,459	1,759,625	544,621	2,824,704
Humanitarian Aid and Welfare	1,200,397	1,543,950	156,809	2,901,155
Objectives in other geographical areas	210,215	-	-	210,215
Retirement responsibilities	611,446	3,017,226	-	3,628,672
	3,268,601	12,896,399	1,756,575	17,921,575

Charity	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	2024			
	£	£	£	£
Church Ministry	265,583	5,310,648	3,933,957	9,510,188
Education	1,048,153	295,036	218,553	1,561,742
Humanitarian Aid and Welfare	12,000	295,036	218,553	525,589
Objectives in other geographical areas	228,420	-	-	228,420
Retirement responsibilities	780,263	-	-	780,263
	2,334,419	5,900,720	4,371,063	12,606,202

	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	2023			
	£	£	£	£
Church Ministry	188,470	4,425,090	346,543	4,960,104
Education	1,047,445	245,838	685,388	1,978,672
Humanitarian Aid and Welfare	118,779	245,838	19,252	383,870
Objectives in other geographical areas	210,215	-	-	210,215
Retirement responsibilities	3,628,671	(2,629,571)	2,629,571	3,628,671
	5,193,580	2,287,196	3,680,755	11,161,531

7 b. Analysis of non-grant expenditure by Charitable Activity

Group	2024 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,355,845	156,421	5,957,208	9,469,474
Publishing	919,970	21,973	1,692,998	2,634,941
Education	1,580,232	95,206	431,854	2,107,292
Humanitarian Aid & Welfare	564,876	10,879	616,739	1,192,494
	6,420,922	284,480	8,698,799	15,404,201

	2023 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,634,290	189,819	2,316,932	5,141,041
Publishing	846,513	26,033	1,617,157	2,489,703
Education	1,502,898	121,100	680,247	2,304,245
Humanitarian Aid & Welfare	533,776	12,417	1,154,565	1,700,758
Former Pension Support	379,024	-	2,638,202	3,017,226
	5,896,502	349,368	8,407,104	14,652,974

Charity	2024 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,583,247	165,622	5,495,737	9,244,605
Education	199,069	9,201	305,319	513,589
Humanitarian Aid & Welfare	199,069	9,201	10,283	218,553
	3,981,385	184,024	5,811,338	9,976,747

	2023 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,789,249	200,984	1,781,401	4,771,634
Education	154,958	11,166	765,103	931,227
Humanitarian Aid & Welfare	154,958	11,166	(146,872)	19,252
Former Pension Support	379,023	-	2,250,548	2,629,571
	3,478,188	223,316	4,650,180	8,351,684

8 Analysis of grants

Grants to individuals	2024 Number of Beneficiaries	2024 Total £	2023 Number of Beneficiaries	2023 Total £
Group - Education Grants & Support	124	338,732	108	294,018
Charity - Education Grants & Support	124	338,732	108	294,017

Grants to institutions		2024		2023	
		Group	Charity	Group	Charity
Name of Institution / grant	**Grant description**	£	£	£	£
Primary Schools	Educational Need	-	512,204	-	526,987
Newbold College	Educational Need	197,217	197,217	226,441	226,441
General Conference of Seventh-day Adventists	General Operations	228,420	228,420	210,215	210,215
Adventist Development & Relief Agency	Humanitarian Aid	1,803,243	12,000	1,200,397	118,779
Stanborough Press Ltd	Christian literture	-	7,250	-	-
North England Conference	General Operations	29,833	29,833	12,000	12,000
South England Conference	General Operations	67,907	67,907	27,226	27,226
Other grants to Church Entities	General Operations	281,291	167,843	686,858	149,244
Retirement Fund	Past pension deficit	780,263	780,263	611,446	611,446
Total Institutional Grants		3,388,174	2,002,937	2,974,583	1,882,338
Total Grants		3,726,906	2,341,669	3,268,601	2,176,355

9 Governance costs

	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Audit costs	141,671	88,767	78,713	78,713
Trustee's expenses	49,966	45,675	16,001	16,001
	191,637	134,442	94,714	94,714

10 Net resources expended

This is stated after charging:	Total 2024 £	Total 2023 £
Depreciation of tangible fixed assets:	284,480	349,368
Reimbursement of expenses to trustees	49,966	16,001
Fees payable to the charity's auditor for the audit of the annual accounts	141,671	78,713

During the year retirement benefits were accruing to 12 Trustees (2023: 12) in respect of pension schemes

11 Staff Costs

Staff costs were as follows:	Total 2024 £	Total 2023 £
Wages and Salaries	4,829,588	4,474,384
Social Security Costs	536,185	435,038
Other Pension Costs	1,055,149	987,080
	6,420,922	5,896,502

The average number of employees during the year in the following categories were:	2024 no	2023 no
Charitable activities	102	79
Support activities	12	12
Management and administration	3	3
	117	94

No employees received remuneration amounting to more than £60,000 during the year

Employed trustees and their immediate family members received emoluments as follows:

	2024 £	2023 £
Key management	175,378	165,381
Other trustees	276,045	327,490

12 Other Finance Income

Return on pension scheme assets	(3,088,201)	318,758
Interest on pension scheme liabilities	(1,979,000)	(2,081,000)
	(5,067,201)	(1,762,242)

13 Tangible Fixed Assets

	Freehold Property	Churches & Schools	Operational Equipment	Capital Work in Progress	Total
	£	£	£	£	£
Group Cost					
As at 01 January 2024	27,728,648	10,933,047	1,917,709	21,590	40,600,994
Additions	-	-	22,770	-	22,770
Disposals	-			-	-
As at 31 December 2024	28,684,648	10,933,047	1,940,479	21,590	40,623,764
Depreciation					
As at 01 January 2024	1,836,921	3,483,864	1,761,564	-	7,082,349
Charge for Year	97,399	152,568	34,512	-	284,479
On Disposals	-			-	-
As at 31 December 2024	1,934,320	3,636,432	1,796,076	-	7,366,828
Net Book Value					
As at 01 January 2024	25,891,727	7,449,183	156,145	21,590	33,518,645
As at 31 December 2024	26,750,328	7,296,615	144,403	21,590	33,256,936
Charity Cost					
As at 01 January 2024	27,329,324	5,398,021	696,276	-	33,423,621
Additions	-	-	12,600	-	12,600
Disposals				-	-
As at 31 December 2024	28,285,324	5,398,021	708,876	-	33,436,221
Depreciation					
As at 01 January 2024	1,755,118	1,308,831	677,716	-	3,741,665
Charge for Year	95,570	77,725	10,729	-	184,024
On Disposals				-	-
As at 31 December 2024	1,850,688	1,386,556	688,445	-	3,925,689
Net Book Value					
As at 01 January 2024	25,574,206	4,089,190	18,560	-	29,681,956
As at 31 December 2024	26,434,636	4,011,465	20,431	-	29,510,532

14 Investment Property

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Market Value at 01January	200,000	200,000	200,000	200,000
Market value at 31 December	200,000	200,000	200,000	200,000

The valuation was undertaken on 23 January 2023 by Jeffreys, a firm of chartered surveyors.

15 Fixed Asset Investments

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Stanborough Press Ltd at original cost	-	-	1,066	1,066

16 Stocks

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Departmental supplies	68,310	130,081	68,310	130,078
Inventory of goods for sale	1,550,062	1,627,103	-	-
	1,618,372	1,757,184	68,310	130,078

17 Debtors

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Due after more than one year				
Trade debtore	951,950	951,950	-	-
Loans owed by related charities	41,430	38,787	41,430	147,544
Loans owed by employees	41,404	42,025	57,161	42,025
	1,034,784	1,032,762	98,591	189,569
Due within one year				
Trade debtors	1,645,039	1,306,725	-	-
Loans owed by related charities	54,319	100,091	66,319	112,091
Other amounts owed by related charities	2,777,286	1,966,169	2,859,474	2,005,066
Amounts owed by local congregations	371,044	289,208	371,044	289,208
Accrued Income	49,939	2,177	49,939	2,177
Prepayments	49,712	86,998	24,409	53,395
Employees	43,709	56,574	41,436	55,943
Other Receivables	534,261	628,999	153,900	362,424
	5,525,309	4,436,941	3,566,521	2,880,304
Total	6,560,093	5,469,703	3,665,112	3,069,873

18 Current Asset Investments

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Listed investments	152,297	108,030	25,153	-
Unlisted investments	2,314,546	2,129,980	2,160,473	1,983,011
	2,466,843	2,238,010	2,185,626	1,983,011

19 Creditors: Amounts falling due within one year

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Bank Loans and Overdrafts	72,283	17,328	71,897	17,328
Suppliers	703,715	487,122	151,233	-
Advances for charitable activities	161,640	88,264	-	-
Due to associated charities	3,208,227	563,837	1,157,493	814,421
Due to local congregations	10,511	3,742	10,511	3,742
Employees	35,112	43,468	35,304	56,825
Accrued expenses	256,392	446,026	98,442	260,056
Deferred income	13,609	25,067	7,880	19,338
Agency/Trust Accounts	69,906	98,289	712	-
Taxes payable	149,508	111,359	149,508	111,359
Other Creditors	272,252	170,968	134,206	72,936
	4,953,155	2,055,470	1,817,186	1,356,005

20 Creditors: Amounts falling due after one year

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Deferred income	25,731	30,971	25,731	30,971
Returnable deposits on retirement properties	164,570	189,524	164,570	189,524
	190,301	220,495	190,301	220,495
Of which amounts falling due after 5 years:				
Repayable by instalments	74,529	90,024	74,529	90,024

21 a. Statement of Funds (Group)

	Brought Forward £	**Incoming Resources £**	**Resources Expended £**	**Transfers In / Out £**	**Carried Forward £**
Designated Funds					
Invested in Property & equipment	13,023,645	-	(274,695)	(249,598)	12,499,352
Property revaluation	20,495,000	-	-	-	20,495,000
Provision for buildings	923,323	337,625	(158,136)	(75,063)	1,027,749
Revolving investments	500,000	-	-	-	500,000
Retirement factilities	1,541	-	-	-	1,541
Other Program Funds	710,460	238,375	(808,982)	925,337	1,065,190
Total Designated Funds	35,653,969	576,000	(1,241,813)	600,676	35,588,832
General Funds					
Tithe Fund	(1,501,729)	12,206,102	(10,609,710)	(965,125)	(870,462)
Other General Funds	12,915,251	1,764,073	(2,204,354)	77,006	12,551,976
Pension Deficit					-
Total General Funds	11,413,522	13,970,175	(12,814,064)	(888,119)	11,681,514
Total Unrestricted Funds	47,067,491	14,546,175	(14,055,877)	(287,443)	47,270,346
Restricted Funds					
Humanitarian Development and Relief	2,582,873	2,387,930	(1,865,376)	-	3,105,427
Communication in Britain and Ireland	1,140,559	(55,827)	(234,722)	16,955	866,965
Legacies funds	205,329	-	-	-	205,329
Local congregational funds	1,093,881	61,492	(147,829)	233,704	1,241,248
Other Restricted Funds	122,482	7,525	(21,269)	36,784	145,522
Total Restricted Funds	5,145,124	2,401,120	(2,269,196)	287,443	5,564,491
Total Funds	52,212,615	16,947,295	(16,325,073)	-	52,834,837

21 b. Statement of Funds (Charity)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property & equipment	9,186,956	-	(184,024)	(249,598)	8,753,334
Property revaluation	20,495,000				20,495,000
Provision for buildings	923,323	337,625	(158,136)	(75,063)	1,027,749
Revolving investments	500,000				500,000
Other Program Funds	712,001	238,375	(808,982)	925,337	1,066,731
Total Designated Funds	31,817,280	576,000	(1,151,142)	600,676	31,842,814
General Funds					
Tithe Fund	(1,501,729)	7,876,625	(6,891,850)	(965,125)	(1,482,079)
Other General Funds	9,504,233	1,981,321	(1,596,832)	77,006	9,965,728
Total General Funds	8,002,504	9,857,946	(8,488,682)	(888,119)	8,483,649
Total Unrestricted Funds	39,819,784	10,433,946	(9,639,824)	(287,443)	40,326,463
Restricted Funds					
Communication in Britain and Ireland	1,140,559	(55,827)	(234,722)	16,955	866,965
Local congregational funds	1,093,881	61,492	(147,829)	233,704	1,241,248
Other restricted funds	122,482	7,525	(21,269)	36,784	145,522
Total Restricted Funds	2,356,922	13,190	(403,820)	287,443	2,253,735
Total Funds	42,176,706	10,447,136	(10,043,644)	-	42,580,198

22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	33,256,936	-	33,256,936	33,518,645
Investment property	200,000	-	200,000	200,000
Current Assets	18,956,862	5,564,491	24,521,353	20,769,935
Creditors due within one year	(4,953,155)	-	(4,953,155)	(2,055,470)
Creditors due in more than one year	(190,301)	-	(190,301)	(220,495)
Total Funds	47,270,342	5,564,491	52,834,833	52,212,615

23 Net cash flow from operating activities

	2024 £	2023 £
Net incoming resources before revaluations	622,218	1,336,699
Returns on investments & servicing of finance	(747,331)	(1,239,576)
Depreciation of tangible fixed assets	284,479	349,368
Provision for bad debts made/(released)	141,708	(51,671)
Revaluation of investments	-	(1,983,096)
(Increase) / Decrease in stocks	138,812	12,054
(Increase) / Decrease in debtors	(1,232,098)	(1,245,615)
Increase / (Decrease) in creditors	2,812,536	854,227
	2,020,324	(1,967,610)

24 Analysis of cash flows from investing activities

	2024	2023
	£	£
Dividends, interest and rents from investments		
Interest received	2,729,823	1,239,576
Interest paid	(1,982,492)	-
	747,331	1,239,576
Investments made	(228,833)	-
Purchase of property, plant and equipment	(22,770)	-
Net cash inflow from investing activities	495,728	1,239,576

25 Analysis of cash flows from financing activities

	2024	2023
	£	£
Loans repaid	54,955	(250,940)
Net cash inflow from investing activities	54,955	(250,940)

26 Related party transactions

The charity is affiliated to the General Conference of Seventh-day Adventists (a USA non-profit organisation), whose divisional office, the Trans-European Division, is at 119 St Peter's Street, St Albans, Herts AL1 3EY

Regional conferences affiliated to the charity are:
North England Conference of Seventh-day Adventists, 22 Zulla Road, Nottingham, NG3 5DB
South England Conference of Seventh-day Adventists, 25 St Johns Road, Watford, WD17 1PY
The charity has tithe-sharing agreements with each of these associated charities.

	General Conference	North England Conference	South England Conference	Total 2024	Total 2023
	£	£	£	£	£
Tithe-sharing grants received	-	1,434,770	3,032,652	4,467,422	4,808,559
Tithe-sharing grants received for pension deficit	55,591	1,050,220	2,244,573	3,350,384	2,946,914
Other grants received	795,132	-	-	795,132	421,989
Tithe-sharing grants made	228,420	-	-	228,420	322,472
Other grants made	-	-	-	-	39,226
Amounts due to charity < 1 year	-	565,723	1,866,854	2,432,577	1,937,751
Amounts due to charity > 1 year	-	35,953	13,685	49,638	86,091
Amounts due by charity < 1 year	1,064,826	-	-	1,064,826	198,885
Amounts due by charity > 1 year	-	-	-	-	52,787

27 Other related entities

		Country	Shareholding	Description
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	UK	N/A	Titular holder of property (Trustees are appointed by BUC executive committee)
Stanborough Press Ltd Alma Park Road, Grantham, Lincolnshire	Charity No. 235245 Company No. 41819	UK	100%	Publishing and distribution of Christian literature (Trustees are appointed by the BUC executive committee)
Adventist Development & Relief Agency Garston, Watford, Hertfordshire	Charity No. 1074937 Scottish No. 37726	UK	N/A	Humanitarian Aid (Trustees are appointed by the BUC executive committee)
Stanborough School Garston, Watford, Hertfordshire	Unincorporated	UK	N/A	Christian education at primary and secondary levels (Majority of trustees are appointed) by the BUC executive committee

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1044071

Accounts

British Union Conference of Seventh-day Adventists

Registered Charity No:
England and Wales: 1044071
Scotland: SC040701

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

British Union Conference of Seventh-day Adventists

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Auditors Moore Kingston Smith LLP 4 Victoria Square ST ALBANS, AL1 3TF	**Bankers** HSBC Bank plc 73 High Street WATFORD, WD17 2DS
Solicitors Anthony Collins LLP 134 Edmund Street BIRMINGHAM, B3 2ES	**Solicitors** Penman Sedgwick LLP 5 George Street WATFORD, WD18 0SQ
Pension Scheme Advisors (Actuarial & Administrative) Barnett Waddingham LLP Decimal Place, Chiltern Avenue AMERSHAM, HP6 5FG	**Pension Scheme Advisors** (Solicitors) Sacker & Partners LLP 20 Gresham St LONDON, EC2V 7JE

Trustees' Report for the Year Ended 31 December 2023

The Trustees submit their annual report and the audited financial statements of the British Union Conference of Seventh-day Adventists (the Charity) for the year ended 31 December 2023. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP2015) "Accounting and Reporting by Charities" issued in July 2014. They have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. The Trustees confirm that they have sought to comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, Governance and Management

Constitution

The constitution currently in force was last amended on 22 October 2021.

Method of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Policies Adopted for the Induction and Training of Trustees

New trustees are provided with electronic copies of the Charity's constitution, its Policy Book and Education Handbook, Pension Plan Explanatory Booklet and minutes of the executive committee meetings for the current year. In addition, each trustee receives a copy of the Charity Commission document "The essential trustee – what you need to know, what you need to do" and the regular Charity Commission Newsletters. In addition, Trustees are provided with regular bulletins from the Churches Legislative Advisory Service.

In as much as the majority of new trustees start their term of office at the commencement of each new quinquennium the primary induction is provided at the first meeting of the quinquennium, with further support during the term of office. For the current trustees this induction took place over the weekend of 5 to 7 November 2021 at the De Vere Staverton Park Conference Centre.

Organisational Structure and Decision Making

The Charity is the principal administrative body of the Seventh-day Adventist Church in the United Kingdom and the Republic of Ireland. It generally works in harmony with the policies of the Church's international office of the General Conference of Seventh-day Adventists, the Trans-European Division, situated in St Albans, Hertfordshire.

Within its territory, the Charity carries out its objects both directly and through related organisations. Principally the latter consist of three 'Missions' in Ireland, Scotland and Wales respectively (all branches of and financially dependent upon it), two 'Conferences' in North and South England respectively (both registered charities in their own right and financially self-supporting).

Within these latter organisations the objects are pursued mainly through a network of local churches which are heavily dependent upon a large pool of voluntary lay support.

Additionally, specialised aspects of the Charity's purposes are performed on its behalf by a number of subsidiary organisations.

Related Organisations

The following subsidiary organisations have carried out certain aspects of its operations:

- Adventist Development and Relief Agency – UK (Humanitarian agency for development and disaster relief)
- House of Natural Foods Ltd. (Sale of natural foods)
- Seventh-day Adventist Association Ltd (Titular owner of the Charity's land & buildings)
- Seventh-day Adventist Church in Ireland (SDACI)
- Seventh-day Adventist Trust Company (Executor for Charity members)
- Stanborough Press Ltd (Publishers)
- Stanborough Schools (One Primary and One Secondary School)

Reporting Serious Incidents

The Trustees continue to assess the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate our exposure to the major risks and that there were no serious incidents that they failed to bring to the Commission's attention.

Safeguarding

Through the activities of local congregations and the Youth, Family and Children's Ministries departments the Charity works with children and has a safeguarding policy and a procedure for DBS Disclosure applications for employees and volunteers working with children and also for those working with vulnerable adults.

Objectives and Activities

Policies and Objectives

The Charity has adopted the following objectives in pursuit of its mission to proclaim the everlasting gospel of our Lord and Saviour Jesus Christ, to teach the commandments of God as the supreme rule of life and to encourage people to become His disciples and responsible members of the Church and to support charitable and humanitarian work which is in harmony with the doctrines and principles of the Seventh-day Adventist Church:

- Create a strong evangelistic vision in regional offices, institutions and local congregations.
- Create and sustain an efficient pastoral team that will help to fulfil the mission of the Church.
- Develop diverse yet inclusive faith communities that are sensitive to the needs of their local communities.

Strategies for Achieving Objectives

In summary the strategies used to achieve the above objectives have been to:

- Provide financial, policy and administrative support to regional and institutional offices and boards.
- Provide financial, policy and administrative support to a programme of Christian education that will prepare children and young people for service to God and society at large.
- Develop the Adventist Discovery Centre correspondence school as an effective and significant distance learning resource.
- Support regional offices and local churches with training and resources in the areas of children, family, women, youth, pastoral and personal ministries and health.

Achievements and Performance

During 2023 the Church experienced growth in church membership in all its regional sections and at the year-end registered a total of 1,037 accessions through baptism and a further 232 by profession of faith. Total net growth for the year was 1,359, taking the membership figure at 31 December 2023 to 42,627.

Review of Activities

The Seventh-day Adventist Church congregational activities that take place, in the 307 churches and 122 smaller congregations, seek to provide public benefit by the advancement of religion through a variety of centres for weekly worship services, prayer meetings and other programmes that are open to the local communities in which they are located. Depending on the size and resources of the local congregation these activities include weekly family worship,

Bible study classes for all age ranges from infancy to adult, prayer meetings, and Adventurer, Pathfinder and senior citizen clubs, health awareness events and family support programmes. These local congregational activities are supported from the regional and national headquarters through various departmental training events, activity programmes, and personnel support and resource provision.

Some of the support provided from national headquarters is outlined below by department:

Adventist Discovery Centre – C Salcianu

The ADC is a correspondence school and resource centre (www.adventistdiscoverycentre.org). We offer free distance learning to help members of the public discover more about the Bible and about their personal health and well-being. The four ADC vectors are: online and mailed courses, books along with other valued resources, FreeBible programme (www.freebible.uk), and social network communities for interactive studies. Our centre welcomes people of all backgrounds and abilities.

The Adventist Discovery Centre (UK and Ireland), formerly known as the Voice of Prophecy, was founded in 1945, as part of a world-wide network of Christian correspondence schools. From USA to Australia, and from South Africa to the Caribbean, currently there are 140 affiliate schools, in 127 countries, sharing resources in more than 100 languages and dialects.

Year 2023 meant growth! All the improvements in 2022 (see previous report) led to the growth of our ministry. We can report the following: new resources, *Hope – the gift of heaven* and *The Innkeeper's Story* (booklets), new courses, Archaeology *Digging Series* (3 courses, redesigned), *The Message of Truth* (brand new), refreshing our main flyer to include our new courses as well as designing new materials (*Journey of Discovery*, *An Amazing Piano Story*, ADC bookmarks, business cards and more).

Our students and beneficiaries of our services come from: churches within the British Union Conference, community, prison, nursing homes, even overseas. We interact with our students in many ways: letters and emails, marking lessons, taking phone calls and messages, answering questions, catering for specific needs or requests, organising Zoom meeting or in-person visits. In return, we receive positive letters and messages from our students, invitations to events, trainings, preaching appointments, as well as donations from church members and students.

Some figures may show the growth: ADC registrations increased 54% (from 335 to 515), enrolments increased 59% (from 146 to 232) and completions increased 39% (from 90 to 125). Similar figures can be shown for FreeBible programme: registrations increased 202% (from 565 to 1,704) and completions increased 144% (from 236 to 575).

In 2024 the ADC aims to:

- further boost the number of paper and online students, and an increased number of interactions with them.
- launch new products: redesign *Coping with Stress* course, prepare a resource for Easter (a booklet similar to *The InnKeeper's Story*).

- involvement in SideWalk Evangelism, by preparing invitation cards and a brand-new series of 20 different tracts (pocket size), under *Reflecting Hope* framework.
- invest and master the advertising of FreeBible and ADC websites and resources.
- provide resources on new online platforms, for the *Reflecting Hope* initiative.
- expand the team to add one more member.
- participating to a European convention of Bible Schools within the Trans-European and Inter-European Divisions of the Seventh-day Adventist Church.

Children's Ministries – L Ackie

The primary role of the Children's Ministries (CM) department is to partner with leaders at every level of the church structure to support children to fulfil their potential in the areas of spiritual, emotional and physical health. To this end, we provided appropriate ministry resources to facilitate ministry to children through the BUC Children's Ministries web page.

The CM department facilitated training events throughout the Union, providing instruction on how to run effective Sabbath School programmes. The Gracelink curriculum provides interactive resources that utilise varying learning styles. These materials are designed to be accessible to children with limited knowledge of Christianity, and they highlight values and relational principles relevant to every walk of life.

The department supported churches conducting Children's Ministries outreach programmes, encouraging community children to engage with spiritual matters through crafts, drama and play (Messy Church, Godly Play) programmes.

We delivered ongoing training for leaders to facilitate Children's Ministries programming in their churches and communities. To maximise attendance, training was conducted in person and online throughout the year. Approximately 300 attendees accessed the training we provided.

Along with Family Ministries, this department oversaw reviewing and implementing the Church's safeguarding policy, Keeping Our Church Family Safe (KCFS), to ensure best practice in protecting children and adults at risk. Safeguarding training was provided for church pastors and church members across the Union. Once again, most training was conducted online. As Union directors have responsibility for the Missions (Northern Ireland, Republic or Ireland, Scotland & Wales), day training events were held for all members working with children and adults at risk of harm.

On an annual basis, Sabbath days are set aside to highlight ministry to children. Resources generated at the world church headquarters were adapted and provided for designated Children's Ministries days. These days provide excellent opportunities to invite community guests to experience the life of the Church.

Children's Ministries was promoted throughout the year through local church programming.

Communication – S Davies

Communication and Media

During the last year, the Communication and Media Department fulfilled many of its functions, including organising media training for the Administration officers and Directors of the British Union Conference.

The department's weekly newsletter, a vibrant platform shared with nearly six thousand subscribers, brings together stories from local churches and institutions under the BUC. This inclusive approach ensures that our audience, both within the United Kingdom and abroad, feels connected to the UK churches and is well informed about events and job opportunities.

The department, with its commitment to excellent service, oversees the national website and promptly responds to queries directed to the church. We ensure that these queries are forwarded to the relevant recipients for the most appropriate and respectful responses.

The department facilitated media and spokesperson training for the administration team, directors of the British Union Conference, and their counterparts within the entities. Some other duties affected included consultations with our entities to tackle crisis communication issues. The department also engaged with Public Relations endeavours to promote the organisation by having some of our stories published in the local press. This included writing up some community events involving local and national dignitaries.

BUC Media

In 2023, the BUC TV YouTube Channel continued its mission of engaging young adults with thought-provoking content that explores the intersection of faith and modern life. One of the standout series was "The IN2G Show", which tackled a diverse range of topics through the lens of Christianity.

The "I catch flights, not feelings" episode delved into the complexities of modern dating culture, prompting viewers to examine how their values align with their romantic pursuits. Similarly, "Public Shows of Affection or Indecent Exposure?" sparked insightful discussions about the boundaries of appropriate physical intimacy.

Addressing mental health, "I need to be happy all the time" provided a refreshingly candid take on the pressures of toxic positivity and the importance of embracing all emotions, empowering viewers to prioritise their mental well-being. The channel also paid tribute to Kirk Franklin by analysing his powerful narrative, 'A Father's Day Story,' further cementing its reputation for culturally relevant spiritual discourse and inspiring viewers with his journey.

Complementing the engaging talk show format was the compelling "Hope Restored" series. This powerful collection of personal testimonies showcased extraordinary stories of individuals who found renewal through their faith during immense adversities, instilling hope in viewers. Particularly moving was E-Jaye Anderson-Grey's interview with Louanne Sampson, who candidly shared her journey battling severe lupus while raising awareness, inspiring viewers with her resilience.

The channel further broadened its creative horizons through the poignant short film "Promiscuous", produced by Advent Films. This dramatic exploration of betrayal, forgiveness, and living one's professed values within a Christian teenage relationship resonated deeply. Accompanied by a free discussion guide, the film equipped youth leaders with tools to facilitate meaningful dialogue around these sensitive themes.

Overall, BUC TV's 2023 output exemplified its commitment to delivering diverse, high-quality content that pushes the boundaries of spiritual media while remaining firmly rooted in Christian values. Its innovative approach continues to captivate a new generation of viewers.

Community Services – S Platt-McDonald

Key Departmental Objectives:

1. To be part of the community building presence, influence and impact through outreach ministry.
2. To make our churches welcoming and relevant to everyone regardless of age, gender, ethnicity, religious persuasion, cultural background or any other difference that distinguishes them.
3. To produce relevant resources that meet the needs of the diverse communities we serve.

Values: Adaptability; Compassion; Equity; Human Dignity; Inclusion; Non-judgemental; Understanding.

Operational Focus:



Building Trust, Valuing Diversity, Fostering Inclusion, Meeting Needs.

In 2023 the Community Services department fulfilled the above objectives by undertaking interventions and producing resources addressing the following:

- compassionate outreach;
- mission mandate fulfilment;
- relational support & training;
- social justice;
- spiritual nurture needs;
- total membership involvement / encouraging church engagement.

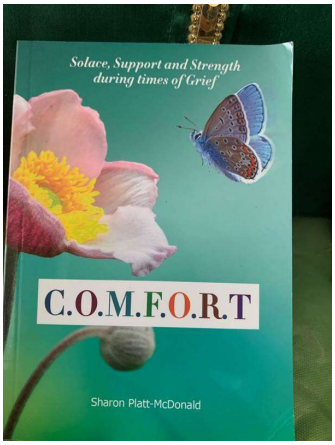
KEY PERFORMANCE INDICATORS

Strategic Priority 1 – ***Reflecting Christ*** – Spiritual development and nurture.

To emulate the ministry of Christ by making the gospel available to diverse community groups through relevant, compassionate service and inclusive worship.

The development and dissemination of new relevant publications to nurture spiritual growth. Maintaining Support Networks through encouragement, prayer and counselling interventions for individuals with personal, social, political and religious challenges in order to offer practical and spiritual support to themselves and their families.

1. Collaboration with Faith Groups exploring the impact of faith on wellbeing.
2. Respond to increased demand for spiritual support from church members and individuals in the general public encountering challenges due to the cost-of-living crisis and repercussions of the pandemic.
3. Supporting and accessing various prayer networks to support families with long COVID-19 diagnosis.
4. Zoom inspirational messages for building faith.
5. 52 weekly WhatsApp faith-building reflections.
6. An increased demand for the facilitation of Bereavement Support groups for churches and community entities and development of Bespoke Bereavement Care Ministry Boxes.
7. Referral of individuals for spiritual nurture and Christian Counselling.
8. Bereavement Care support for bereaved families.
9. Grief recovery resources distributed: Bereavement Care Facilitators and Participants packs.
10. Dissemination of book: C.O.M.F.O.R.T – Solace, Support and Strength during times of Grief to bereaved church members and community individuals.



Strategic Priority 2 – ***I Will Go*** – General Conference Missional Strategy: Mission focussed activities, evangelism and community enhancement.

Our department aims to foster a welcoming and sensitive environment that makes our churches relevant, inclusive and available to every person, regardless of age, social class, gender, religious persuasion, ethnicity or disability.

1. Supporting churches hosting events (in their local church building) delivering wholistic outreach interventions to their communities.
2. Expansive collaboration with external agencies and voluntary support groups in the community, to support church membership and members of the general public experiencing hardship.
3. Working with churches to facilitate food and daily essentials to communities struggling with the cost-of-living crisis.
4. Expansion of LAYERS project as a response to the energy and cost-of-living crisis.
5. Expansion of SHARE project as a response to the cost-of-living crisis.
6. Undertook 19 Community outreach events in collaboration with One Vision Charity addressing issues such as Cost-of-Living Crisis, Social Justice and wellbeing in BAME communities.

7. Continued implementation of 10 Point Integrative Model for Refugee Support.
8. Collaboration with One Vision Charity to facilitate ongoing support of Ukrainian Refugees arriving in the UK.
9. Continued partnership working with One Vision Project to disseminate support packages, food & resources to families impacted by cost-or-living crisis.
10. Support and collaborative working to assist churches in their outreach to the homeless community.
11. Community Bereavement Care workshops undertaken.
12. Increase in donations to food and clothes banks for individuals in need in the community.
13. Keynote speaker for Community church events.
14. Keynote speaker for Cultural, Social Justice and Community wellbeing events.



Strategic Priority 3 – ***Total Membership Involvement*** – Whole church connectivity and engagement.

Engaging the whole church in meeting the needs of diverse individuals by including them in corporate training events and making relevant resources available to them.

1. Undertaking training for the establishment of Bereavement Care Support groups in churches.
2. Ongoing Bereavement Care training for outreach to community individuals.
3. Dissemination of Bereavement Care packs for church membership and members of the general public.
4. Resource boxes created for churches to supplement their materials for community outreach.
5. Dissemination of Food Safety Policy for church outreach feeding initiatives.
6. Supporting and training of Community Services leaders in their operation of Soup Kitchens from their churches.
7. Training on Food Hygiene policy for Community Services leaders and churches providing food to families and communities during the cost-of-living crisis.
8. Support of Community Hubs across the BUC.
9. Auditing of Community Services intervention across the BUC.
10. Evaluation of churches outreach initiatives to the community.
11. Dissemination of baby clothes to churches working with homeless communities and individuals impacted by the cost-of-living crisis.



Strategic Priority 4 – ***Resources***

New resources:

1. Young Adults Resources Pack (Y.A.R.P) for students (nurture and outreach materials/ affirmation/encouragement/wellbeing resources/books/greeting cards) to facilitate their transition to University. Both male and female packs compiled with gender specific materials.
2. Production of the Christmas brochure – The Innkeeper Story in collaboration with Adventist Discovery Centre.
3. Nurture materials for community outreach events covering wholistic wellbeing and outlining initiatives, interventions and projects that meet diverse needs.

Ongoing resources used for intervention and support:

4. Expanded resources developed for refugees and traveller communities.
5. Continued delivery of publications for wholistic wellbeing for community individuals such as:
   - Ongoing dissemination of C.O.M.F.O.R.T books – Solace, Support & Strength for Times of Grief for nurture and outreach to the bereaved.



   - Continued dissemination of VOICES publication - Urban Pain – Urban Promises to church and community members.
   - Dissemination of publication – Overcoming with God - For community groups book clubs.

Strategic Priority 5 – ***Training*** – Development and nurture of leaders and membership.

Our objective is to encourage an inclusive approach that enables each individual to fully participate in the life of the church through worship, fellowship and service in a way that is meaningful to them and allows them to grow spiritually.

1. Training Community Services leaders on the BUC Bereavement Care Befriender programme:
   - Dissemination of materials on grief recovery;
   - Dissemination of information on coping mechanisms when experiencing trauma and bereavement;
   - Participation in online training sessions to deliver wholistic care, support and nurture to members of the public experiencing various life challenges.
2. Training Community Services leaders on Emotional Resilience to face challenging life events:
   - Dissemination of Emotional Resilience materials to support individuals during changing and challenging life season.
3. Participated in ADRA Advocacy Training for Community Services leaders.

4. Training Community Service leaders on assessment of community needs prior to implementing outreach initiatives.
5. Training Community Leaders on evaluation of community outreach initiatives.
6. Support and development materials to enhance Community Services leaders in their role.
7. Leading on the training for 'Community Connectors' projects with One Vision Charity developing leadership links in the community.
8. Radio interview (BBC 3 Counties Radio) on Community Connectors project.



Education – L McDonald

Motto: Educating for Eternity
Adventist education is built on the beliefs and values of the Seventh-day Adventist Church and that all activities of our schools should be Bible-based, Christ-centred, Service-oriented, and Kingdom directed.

BUC STRATEGIC PLAN – Strategic Priority – 5: Education

Aim:

- To develop a cohesive and inspirational Adventist education provision, utilising best practice, inclusion & innovation, driving attendance.

Objectives:

- Explore the value proposition of Adventist education in the United Kingdom and the Republic of Ireland.
- Utilise current best practice and innovation in our educational institutions.
- Cultivate a growth mentality that drives excellence and raises educational standards and attainment in all our educational institutions.

Vision

All SDA schools are recognised and valued for quality of education and Christian (Adventist) ethos within the SDA churches and the wider community.

Mission

- To ensure all SDA schools deliver outstanding education through the provision of high-quality teaching and learning, achieved by promoting continuous professional development.
- To create an enabling for all children to learn and develop key skills and enhance their potential.
- To develop a faith model for all schools built on the beliefs and values of the Seventh-day Adventist Church. All activities of each school are Bible-based, Christ-centred, Service-oriented, and Kingdom directed.

Values

- Delivering quality
- Creating potential
- Leading transformation

The aim of the Education Department of the British Union Conference of Seventh-day Adventists has been to:

- Promote the values of Seventh-day Adventist education throughout the constituency of the Union and to make education a vehicle for helping pupils to come to know Jesus.
- Formulate and develop the educational policy framework and instruments necessary for delivering an efficient, effective and outstanding education service.
- Provide support, advice and to monitor the work of educational institutions operating within the authority of the British Union.
- Seek to improve the access to Christian education for Adventist children.

This is delivered through the five broad operational areas set out below:

1. Administration

- Strategic planning
- Initiating policies to further the mission of the department
- Managing the ongoing review of education policies

2. **Development**

- Negotiating state-maintained status for BUC schools
- Promoting the concept of church-based primary schools
- Organising the writing of curriculum documents

3. **Evangelism**

- Promoting and monitoring the use of faith and learning curriculum materials by our teachers
- Encouraging each school to formulate a Spiritual Master Plan
- Monitoring the impact of schools on pupils' spiritual and moral development and church growth
- Development of educational outreach initiatives

4. **Raising Education Standards**

- BUC-wide school operation as a federation of schools
- Assisting schools with whole school review and operational and strategic planning
- Preparation for the three yearly primary external (ISI/Ofsted) inspection cycle and the 3–5-year AAA inspection
- Regular monitoring of all schools
- In-service training and the development of curriculum materials
- Co-ordinated school to school support through subject and area networks

5. Services

- Attending School Board meetings
- Holding regular consultation meetings with headteachers
- Developing and maintaining the education website
- Producing home schooling materials for parents
- Advising and supporting education secretaries in local churches
- Supporting SDA members working in the education sector
- Supporting families of children attending mainstream education

6. Marketing

- Production of a nationwide marketing strategy
- Marketing schools to the church and the wider community through various media, including social media platforms.

The academic years 2022/2023 and 2023/2024 overlap in our recording. Activities are as follows:

Education Department Main Priorities

1. Whole school reviews focussing on improving teaching and learning.
2. Ensuring that all schools meet the good and/or outstanding criteria for the current Ofsted Education Inspection Framework (2022) and Independent Schools Inspection (ISI) framework (2023).
3. Ensuring that all schools have firmly embedded the ethos of the Seventh-day Adventist philosophy of education within the framework of a Biblical worldview.
4. Re-opening the Stanborough Secondary School boarding school to offer wider access to an SDA secondary education.
5. Improved marketing of all SDA schools within the church and the wider community.

Current School Numbers on Roll

School	Opened	Capacity	Break-even	Dec Roll 2023 *(Dec 2022)*	Fees/ non-fees	Inspection Body	Current rating (Year)
Stanborough Secondary	1919	200	80	69 *(61)*	✓	ISI	Sound - with Excellent PD (2022)
Stanborough Primary	1919	120	80	64 *(59)*	✓	Ofsted	RI - with Good BA & PD (2022)
Fletewood	1919	72	53-55	57 *(48)*	✓	Ofsted	Good with outstanding PD (2023)
Hyland House	1923	97	75	58 *(44)*	✓	Ofsted	RI with Good EYFS, BA & PD (2023)
Newbold	1941	94	62	55 *(52)*	✓	Ofsted	Outstanding (2023)
Dudley House	1970	70	40	16 *(20)*	✓	Ofsted	Good (2023)
Harper Bell	1989	210	189	176 *(179)*	X	Ofsted	Good with outstanding EYFS (2019)
Total in all schools		863		495 *(463)*			

RI – Requires Improvement, **BA** – Behaviours and Attitudes, **PD** – Personal Development, **EYFS** – Early Years Foundation Stage

Main impact on school roll numbers:

- Slightly improved marketing of schools within the church and the wider community.
- Parents seeking alternative options due to some disquiet regarding provision in the mainstream sector.
- The boarding facility of the secondary school was closed due to the pandemic and has not yet reopened.
- The strain on family income resulting from the cost-of-living crisis has meant that fewer families are able to afford school fees.
- Falling birthrate across the country.

Department Events

TED Educators Conference

Forty plus teaching practitioners (and their families) had opportunity to attend the Trans-European Division (TED) Quinquennial Educators' Conference held in Serbia. From 26 to 30 July, teachers and staff members gathered to sing, learn, network, and celebrate Adventist Education together. This is an "essential opportunity for teachers to come together, share best practices, and find fellowship", to be refreshed and rest. The programme featured thought-provoking plenary speakers from across the world. Besides the plenaries, teachers had the opportunity to attend various workshops, covering topics ranging from "Adventist Risk Management in Education" to "Physical Exercise and Mental Health". Attendees also explored subjects like "Influencing with Respect", "Behaviour in Early and Teenage Years", among many others.

During the Recognition Service, the commitment of long-serving teachers was celebrated. Teachers received pins for every five years of service in Adventist Education.

The Seventh-day Adventist Church runs the largest Protestant education system in the world, with 6,721 primary schools, 2,700 secondary schools and 118 universities. It employs over 110,000 teachers and serves over 2 million students in over 150 countries. While the TED church school system may seem relatively modest, with nearly 600 teachers and 222 non-teaching staff (who were also warmly welcomed to the convention), its impact is far from small.

Future of SDA Education Survey Findings

A BUC-wide survey has been running since November 2022 – November 2023. This was designed to meet one of the objectives of No 5 of the BUC Strategic Priorities (Explore the value proposition of Adventist education in the United Kingdom and the Republic of Ireland).

To ascertain the current status of SDA education, an online BUC-wide survey was created by the Education Commission (subcommittee of the BUC Executive Committee) to be promoted on all platforms. At the time of this report 1,040 responses have been received.

Conclusions

The immediate conclusions that can be drawn from the findings to date are: -

- Families still desire SDA education for their children
- Cost is a concern
- Accessibility is an issue
- Quality of education is a concern for some
- Concern regarding the level of appropriation given from the church is a concern for a very small number of respondents.

One question asked: 'Briefly summarise your understanding of the quality of SDA education in the UK'.

Responses given (72.4%) and replies to the specific question given indicate that there is a lack of knowledge regarding the quality of the provision of our schools or the response given is based on historical events which may now not exist based on the inspection ratings at the time of the survey.

Overall responses to most questions and empirical evidence indicates that there is a general lack of knowledge regarding SDA education by laity, clergy as well as the church administration. This can be partially attributed to the lack of known education leaders in the local churches compounding the issue of sharing of information across the churches.

Recommendations

Recommendation 1 - Marketing

1. A limited focus on marketing in the last 18 months has yielded a slight increase in admissions to the schools. This has been achieved through greater engagement with churches and church leaders. Regular articles in the main church journals are ongoing in the work of raising awareness of SDA schools.

   Notwithstanding, **the need for a skilled Union-wide marketing coordinator for all schools**, making full use of every avenue including social media is required to fully exploit what schools have to offer to all children (church & community). This is imperative for the survival of SDA schools in the future. Large scale marketing within the church is necessary as well as to other denominations/faith groups and the wider community who are seeking an alternative to mainstream education.

2. Continued school improvement work is required to raise the standard of education and for all schools to meet the pressing demands of the new EIF. Whole school reviews must be ongoing, including the AAA inspections (GC) and appropriate BUC-wide CPD given to raise the quality of provision across all schools.

Recommendation 2 - Affordability

The survey has indicated that cost is a concern to many SDA families who desire to receive an SDA education. Additionally, many have stated that were the school free they would more readily send their children to the schools. The impact of the cost-of-living crisis has meant that fewer families can afford private education, despite the low cost of fees compared to other independent schools.

Therefore, the Commission is recommending that the Education Department be given permission to continue its initial research into alternative means of funding our schools (eg possible Voluntary-aided status, as is currently the case for Harper Bell School). The current preference of the government is that all government-funded schools should become part of a strong multi-academy trust (MAT). As there is no intention that Harper Bell would join any other MAT, the long-term desire is to investigate the possibility of creating a Faith Multi-Academy Trust, to which most, if not all, our schools would belong.

This would necessitate a strong governance structure and a central team to oversee standards and ensure that the ethos and values of SDA schools are not diminished, through development of a Trust Deed or MOU. The involvement and level of control of a LA in a school is outlined in the school type description given in Appendix 1 – Types of Government Funded Schools.

Stages of enquiry required: liaison with parents, agreement by school board, consultation with staff and wider discussion with the church membership before any decision is made.

Recommendation 3 - School Pay Scale

Attracting high quality SDA staff is impacting on the church's (BUC) strategic vision to have both excellent academic standards alongside strong spiritual development in keeping with the beliefs of the church, also a requirement of the AAA inspection.

A review of current staff pay has been undertaken and a revised pay scale has been developed to have a standardised/consistent pay scale for all schools across the BUC to include all the staff roles found in a regular school staff structure. The current pay structure has parity of pay for staff roles at the lower end of the staff structure and in the past support staff have been paid above that of their mainstream counterpart. Staff at the higher level, eg senior teachers, assistant/deputy headteachers and the Headteacher are paid far below their mainstream equivalent.

It is recommended, however, that discussions be entered into with the TED (through the BUC) to look at the possibility of removing some, if not all, SDA staff salaries from the denominational pay scales.

Recommendation 4 – Accessibility: Stanborough Secondary School Boarding

Limited marketing has revealed an increased interest in the boarding facility at SSS which will assist in more accessibility for families wishing to send their children to an SDA secondary school. New boarding school standards came into force in September 2022 which required the boarding facility to be closed prior to its most recent (October 2022) inspection to avoid failing the inspection.

It is recommended to re-open the boarding school as soon as possible. This will require redecorating and updating of the boarding school facilities. An injection of c£10,000-£20,000 is required which is currently being raised through donations, fundraising and volunteer labour.

Recommendation 5 - Future of the Commission

The work of the Commission needs to continue. This was a partial report of the Education Commission as additional work is required to further investigate and undertake the aforementioned recommendations.

Individual School Highlights

Stanborough Secondary School (SSS)

The school continues to be supported by the Director of Education, in the role of Executive Head to facilitate rapid school improvement. Pupil numbers have continued to increase. GCSE outcomes have revealed improved teaching and learning.

Preparations to re-open the boarding facility continue. Refurbishment of the facilities was positively impacted from the 'Big Help Out in May 2023', an initiative connected to the King's





Coronation, encouraging everyone to get involved with community endeavours. SSS registered to receive help.

Over 50 people from all over the country descended on the school with paintbrush, overalls and other tools in hand to help start the makeover of the boarding school.



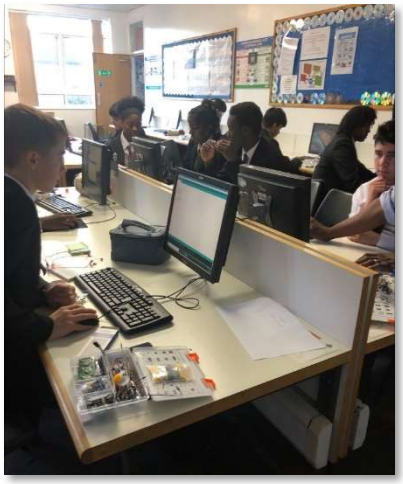
The common room spaces were stripped, including the flooring, and painted. From the generous anonymous donation both common rooms have had completely new flooring fitted.

Work continues and it is hoped that the boarding school will be re-opened from September 2024. There has been an increase in the expressions of interest with some families already submitting applications and paying deposits.

Another Big Help Out day is being planned. Various other fundraising activities are contributing to the project.

STEM at Stanborough Secondary

Coding and Innovation Week came to Stanborough, November 2023. Robert Henley, the Lead for innovation in the Florida SDA Conference USA, delivered an intensive course with the students introducing them to Mechatronics. The course combined innovation, design thinking, physical computing/computer science, electronics and mechanics. There was a real buzz around the school for the whole week.



The brief for the students was to create a device to help stroke victims. The students, year 7 to year 11, designed a prototype medical device that addresses Ipsilateral Syndrome. The students learned how to use the Arduino micro-controller, the C++ programming language, CAD, SCRUM, the lean start-up method and 3D printing to develop the prototype. There was also opportunity to conduct the Cultivating Innovators workshop for the parents and members of the local Stanborough Park Seventh-day Adventist Church



Robert has gifted the school with two 3D printers and the opportunity to take a group of students to The Loma Linda University Biomechatronic Collaboratorium in California to undertake an innovation project in June 2024. This is a summer research program for middle and high school students to conduct original, student-driven, STEM+C research projects. Participants in the program will work alongside mentors, as colleagues, from Loma Linda University, Loma Linda Health and Loma Linda Health Interactives to complete a robust research project on topics of their interest. At the end of the week the students will present their projects to a group of scientists, physicians, and administrators. The school has now become a member of Robert Henley's Innovation School Network in the USA.

Stanborough Primary School



The inaugural launch of the Wellbeing and Mental Health Partnership between the British Union Conference (BUC) Health Ministries department and Stanborough Primary School took place in February 2023. This initiative is an augmentation of the BUC Health Ministries Child Health Strategy, along with the School's Wellbeing curriculum, to enable a vital source of support for the school's health and mental wellbeing. It involves the development of an intentional health focus that encompasses seven areas of wellbeing: spiritual, mental, physical, emotional, relational, social and environmental health.



The launch event was attended by pupils, teachers, parents and guests. In attendance was Dean Russell, MP for Watford, School Chaplain, Pastor Ray Patrick, and School Governor, Enoch Kanagaraj. The occasion was a celebratory one marking various milestones and areas of achievement.

Presentations delivered by Headteacher – Mrs Tiann Madden, Wellbeing Lead – Ms Rebecca Dean-Roberts and Wellbeing Consultant – Sharon Platt-McDonald, focused on goals achieved in the following areas: School Health, Therapeutic school dog, Wellbeing Champions and Wellbeing Consultant.

Hyland House School



In July 2023 the school celebrated 100 Years of providing Seventh-day Adventist education in the London area.

Staff, past and present, were invited to mark this momentous occasion.

Hyland House School's performance continues to be above the national standard.

The opportunity to develop an increase in the 2-year old provision is being explored.

Fletewood School

For the third year running, Fletewood School has won the Summer Reading Challenge prize of £100 worth of books (November 2022).



Pupils took part in the TT Rockstars competition in February 2023 to see which school was best at times tables. Even though it is a small school, they came 10th out of the 2,889 schools that took part, 9th out of the 2,688 primary schools that took part and 2nd out of the 50 Devon and Cornwall schools that took part.

In June 2023 the school choir were able to join the Plymouth Philharmonic Choir to sing Andrew Carter's Benedicite.

Classes 3 and 4 visited nearby Plymouth University in November 2023 to take part in a workshop on life-saving skills, specifically using CPR. They learnt a lot of valuable information and were all keen to have a go at trying out their new skills.

Major building refurbishments continue to improve the overall school site.

Newbold School

For the first time in Seventh-day Adventist education history in the UK, a school was awarded a rating of Outstanding with no recommendations for improvement by the Office for Standards in Education (*Ofsted*). Achieving this top grade is notoriously difficult so staff and governors are delighted that the quality of their work has been recognised.

The grade which was awarded at the end of November 2023, is the result of the school's staff and governors working together tirelessly towards this incredible success with unstinting belief in the quality of what the school has to offer its pupils.

Headteacher, Jaki Crissey commented, "Our passion and dedication was commended many times during the inspection. Above all, Christianity was recognised as being at the heart of Newbold School. Our inspector told us that he could feel the Christian ethos surrounding him the moment he entered the school."



To everyone's delight, the children's excellent behaviour was highlighted in the final report: 'Pupils' behaviour is exemplary. In lessons and at social times, pupils show great levels of self-confidence and respect.' The school takes pride in teaching its pupils to respect others, to take responsibility for their own actions and to regulate their own behaviour.

Another impressive feature Ofsted recognised was the weekly Forest School lessons, taught in the woods around the campus of Newbold College of Higher Education. Pupils enjoy their outdoor learning and benefit greatly from it.

Harper Bell School

The UK was the chosen country for the 22nd Commonwealth Games in 2022. The city of Birmingham, and wider West Midlands, played host to the Games from 28 July 2022. Harper Bell was selected as a school to launch the Power of Sport poetry competition. BBC News were present to interview Sir Chris Hoy, the track cyclist, who won four Olympic, eleven world and two Commonwealth titles, as he spoke of the impact of poetry and sport. The poetry competition gave five to 11-year-olds in England, Scotland and Wales the chance to win Games tickets for themselves and their classmates by capturing, through verse, their love of sport. Sir Chris took opportunity to read to and with pupils as part of his visit.



Sir Chris said, "I think a big part of the Games [is] about inspiring the next generation, it is about bringing the sports into new communities and making them believe 'well, wait a minute' - there is a spark there in that moment where they think 'well I could do this'." HBSDA is no stranger to sporting success as its pupils are accustomed to participating and regularly winning various local sporting competitions over the years, eg School Games Goals in 2021/22. The cabinet of trophies stands as a testimony in the school foyer.

The school upholds and seeks to instil in pupils a life of service and excellence – service to each other and service to the wider community. This is rooted firmly in scripture, in particular, 1

Corinthians 12:31 and 1 Peter 4:10. As a result it works closely with Hall Green Early Help (safeguarding) to ensure families receive essential services, especially those with no recourse to public funding. The school also has its own foodbank working with the national charity, FareShare.



The library received a £10,000 injection from Chase Bank in 2022. Nestled in the newly refurbished library is the Prayer Corner. The NEC Area 5 Prayer Team have been accustomed to praying in the school since 2018. They turned the prayer space into a prayer corner after it relocated from the school's top floor to the newly decorated library in the old chapel on the ground floor. The prayer corner is now a quiet place that the pupils and teachers can easily access.

A Muslim mother speaking with a member of the team, said the best thing she had done was to send her child to Harper Bell Seventh-day Adventist School. She went on to say how grateful she was that the prayer team was available to pray for her during a difficult time. She appreciated the team's support as God answered her prayer.

Dudley House School

Staff and Governors at Dudley House School were jubilant at the close of 2023 following a successful Ofsted inspection in late November, during which they received positive feedback. The inspection was rigorous. Every aspect of school life was scrutinised which resulted in Dudley House being classed as a 'Good' school.

The school consistently and securely met all the Independent School Standards and impressed the three inspectors. The Senior HMI's parting words to the Headteacher were: 'We will never forget you or your school, and not for the wrong reasons. It has been an absolute privilege.' Indeed, it had been a privilege to share what an amazing Adventist school we have in the NEC. A school of which the Church can justifiably be proud. A school where children thrive and where God's love can clearly be seen in action.

A few Ofsted Comments:



- *Dudley House is a 'small school with big ideas'.*
- *Pupils thrive at this school.*
- *The school provides a broad, ambitious and interesting curriculum.*
- *The curriculum links closely to a rich set of wider experiences that help pupils to understand their learning in meaningful ways.*
- *Pupils behave well throughout the school day.*
- *Pupils live out the values of respect, inclusivity and kindness, which are underpinned by the school's Christian ethos.*
- *Everyone is welcome at this school. The nurturing environment supports pupils across all year groups to learn and work in harmony.*
- *Parents and carers are resoundingly positive about the school.*

'From the very start, pupils learn to read well. All pupils, including the youngest, show an enthusiasm and a love for reading'.

- *Pupils with special educational needs and/or disabilities (SEND) thrive because the school ensures that the curriculum builds on their previous knowledge.*
- *The Independent School Standards (the standards) are met consistently and securely. . . . – (Ofsted* 2023)

Commendation

"Spiritual education is not a distinct and separate discipline; it is part and parcel of all types and levels of education. In fact, it is the very foundation on which a lasting edifice can be built." [Sathaya Sai Baba]

"A good education can change everyone. A good teacher can change everything." [Unknown]

We must recognise the tireless work and effort that all school staff have put in throughout 2023 and their willingness to continue '**educating pupils for eternity'**.

Evangelism – A Lawrence

The Evangelism department of the British Union Conference is established to envision, motivate, train, equip and deploy the general membership of the British Union Conference to be of use and service to the communities they live in and represent.

The British Union comprises of two conferences, the North, and South of England as well as three Missions: Scottish, Irish and Welsh. The church congregations, groups, and members of Seventh-day Adventists within the British Union Conference have as their goal the wholistic development of humanity. The underlining motivation for this is the biblical teaching that we

should be salt and light wherever we go; practically helping people to better their lives, spiritually, educationally, emotionally, and socially. Like the biblical model we seek the wholistic health and wellbeing of humanity.

Focusing on the environment is important for The British Union. We are guided by holy Spirit to take care of nature and God's creatures; it is in this that we as well as others throughout the UK are working hard to implement within the British Union the "GLOBAL GOALS." Nature is one of God's beautiful creations. Through nature, God can teach us, speak to us, and provide for us.

Within these 17 Global Goals the members of the British Union are working hard to achieve the goals 1-17, with a real time focus on Ending Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Sustainable Cities and Communities, Peace, Justice and Strong Institutions, Partnerships for the Goals.

Two years on, following the pandemic the world is still being impacted and the verbal and written reports received from the churches suggest that our members are actively engaged in working in their various communities. Due to the emergence from the pandemic this number is up again from the last year. As a result, over, 200,300 pieces of health, religious, family and youth related literature have been distributed in communities spanning the British Union Conference territory. Furthermore, some 250 health, community or religious seminars were conducted in various communities throughout the British Isles.

Members operating in their communities ran 1300 community ministries events. These were either mobile or at local churches opening to the community to offer food, clothing, shelter, social support, and other community-based services. Many of our Churches throughout the British Isles continue to expand on their food banks to respond to the growing needs in the community. Feedback has been very positive and encouraging. Young people have been very active in the community in a number of these activities, and their growing effort and support continues to garner faith in humanity.

Many of our Seventh-day Adventist churches are doing outstanding work but one of our church collaborations who work tirelessly in their community is the Port Talbot and Swansea (Welsh Mission) Community Project. Over the past two years they have developed a food bank and baby bank, and provide essential supplies weekly to families in the community. The reports received show that the community is appreciative of the service given by this congregation, and they receive new requests daily and often days are overwhelmed and struggle to meet the demand, but they are diligent and innovative in making the limited resources work.

As a result of all these activities as well as our various online programmes through our Adventist Discovery Centre and our members making friends, many people have requested Bible studies. Our members and Pastors conduct these studies using materials from our publishers the Stanborough Press and Amazing Facts. Through these Bible studies many have now joined the church adding to the ranks of those who have an interest in serving humanity and making the world a better place.

As a charity that cares for the overall development of the individual, we are willing, and continue to be happy to serve with love. Our mandate for service to humanity comes from the Holy Bible.

Serving God is one of the most important principles of the Christian faith, as believers we are expected to help the church with a joyful spirit. Love one another. Care for one another. Pray for one another. Encourage one another. Help one another. Counsel one another. Support one another. The Scriptures tells us of our relationship to God and others through service. Hebrews 6:10 – "God is not unjust; He will not forget your work and the love you have shown Him as you have helped His people and continue to help them." Proverbs 19:17 "Whoever is kind to the poor lends to the Lord and He will reward them for what they have done." It is good to remember that serving others may not always be easy, but we will be rewarded in eternity. Secondly, we must remember that nothing is too small that God will not use it. Nothing we do for God and to help humanity is in vain!

Family Ministries – L Ackie

The primary role of the Family Ministries (FM) department is to partner with leaders at every level of the church structure to support the families in both Church and community.

Safeguarding

Along with Children's Ministries, this department oversaw reviewing and implementing the Church's safeguarding policy, Keeping Our Church Family Safe, to ensure best practice in protecting children and adults at risk. This year's review began separating the child protection content of the policy and procedures from that dealing with adults at risk of harm to create a separate resource.

We created resources for local churches to promote safeguarding best practice in the form of posters summarising the safeguarding policy, information leaflets, and personal carry cards summarising how to respond to disclosures of abuse.

Our safeguarding procedures also involved reviewing and updating the BUC Domestic Abuse Policy and Procedures. Similar resources to the KCFS were also created to raise awareness of domestic abuse. In this regard, training was provided for both pastors and local churches on how to recognise and respond to the various forms of abuse.

Training & Equipping

Training and equipping are integral elements of the function of the FM department. We supported Family Ministry leaders by providing training in the areas of Effective Family Ministries in the Local Church; Biblical Foundations for Family Ministry; The Family as A Centre for Evangelism; Human Growth & Development; Spiritual Parenting; Understanding Families as Systems; Communication & Anger Management; Strengthening Marriage; Sacred Sexuality.

Training for ministers has been provided through the Ministerial Association's BUTREC

programme. Topics covered included, Safeguarding (KCFS) and Domestic Abuse awareness.

Training has also included workshops for marriage preparation, enrichment and support. As an authorised trainer for Prepare Enrich, the world-leading organisation for pre-marital preparation and marital support, I have been able to provide annual training for ministers and counsellors in supporting couples. Practical pre-marital guidance illuminates the biblical principles undergirding Christian marriage; prepares couples for the transition into married life; enhances relational skills; provides the opportunity to evaluate the decision to marry and helps to develop confidence and trust.

Emotional Wellbeing & Mental Health

The department promotes two weeks of emphasis – 'Christian Home and Marriage Week' and 'Family Togetherness Week' every year. The theme of emotionally healthy relationships was highlighted as a major area of emphasis in programming. Resources were provided for local churches to enhance personal and relational wellbeing, not just for the weeks of emphasis but throughout the year.

While counselling is not an official function in the BUC, the Family Ministries department supported the Cornerstone Counselling Service (CCS), presenting training seminars at the CCS weekend retreat.

The Emotional Wellbeing section of the Family Ministries page on the BUC website has been periodically updated with a comprehensive list of helpful organisations that provide support for those struggling with mental and emotional health. In addition, invitations to present workshops on behalf of CCS offered further opportunities to highlight the importance of relational dynamics and practices that promote emotional health.

Supporting Ministries

Family ministries also provided support to ministries for single adults to engage fully in the life of the Church and community through spiritual, emotional, social, intellectual and physical development.

Health Ministries – S Platt-McDonald

Key Objective – To encourage and train the membership on healthy lifestyle choices in a holistic approach to wellbeing.

Values: Respect for differences; Temperate in work, rest and lifestyle practices; Abstinence from harmful products; Balanced approach to emotional, physical, spiritual and social wellbeing; Optimal dietary choices; Regular Exercise & Fresh Air; Harmonious Relationships; Non-judgemental attitude.

Vision: That through the promotion of optimal health practices; members will experience abundant living and so better able to share the message of health, hope and healing with others.

KEY PERFORMANCE INDICATORS

Strategic Priority 1 – ***Reflecting Christ*** – Spiritual Development and Nurture

In responding to circumstance where individuals experience infirmity of body, mind or spirit, we seek to foster an approach that is compassionate as we serve others with the humility and love of Christ. This is being achieved by undertaking the following:



Attendees at Nutrition and Wellbeing Seminar

1. Development and dissemination of spiritual nurture materials for individuals experiencing health challenges.
2. Referral to support agencies for individuals requiring emotional support and those experiencing traumatic life situations.
3. Facilitating and supporting Prayer Support networks for individuals with health needs
4. Dissemination of grief recovery book: C.O.M.F.O.R.T - Solace, Support and Strength. during times of Grief.
5. Presentations on the 'Healing Power of Forgiveness' course to aid emotional, spiritual healing and restoration.
6. Ongoing health education of membership by submitting monthly Enhancing Health editorials in MESSENGER magazine.
7. Delivering health articles by contributing to FOCUS Magazine on wellbeing.
8. Presented at Faith and Mental Health Conference in Parliament to bring awareness of the aspect faith plays in enhancing mental wellbeing.



Faith and Mental Health Conference in Parliament



BUC Director speaking at Parliament Faith and Wellbeing Conference

Strategic Priority 2 – ***I Will Go*** – General Conference Missional Strategy: Mission focussed activities, evangelism & community enhancement.

Reaching the whole person by encouraging fitness for life through healthy lifestyle choices in a holistic approach to wellbeing, that is relevant to community needs. The following interventions were employed:

1. Delivered Mental Health presentations for boosting mental wellbeing as we emerge from the pandemic and supporting individuals who were negatively impacted.
2. Workshops undertaken on the post-pandemic impact on Mental Health in culturally diverse communities.
3. Facilitated briefings and planning meetings to address cost-of-living crisis and assist those adversely impacted.
4. Collaborative working with Hertfordshire Partnership Foundation NHS Foundation Trust.
5. Continued partnership BAME Health Equalities meetings with Hertfordshire NHS Trust on the 4 Pillars intervention to encourage uptake of mental health services in BAME communities and address hesitancy to engage with these services.
6. Undertook 'Emotional Resilience' workshops to help safeguard emotional wellbeing encouraging individuals to better cope and even thrive despite facing life challenges.
7. Ongoing support for Mental Health First Aid (MHFA) training and facilitation.
8. Continuation of support for individuals suffering long COVID and referral of individuals to relevant agencies.
9. Encouraging interventions for individuals suffering adverse wholistic impact of the cost-of-living crisis, and referral to support agencies.
10. Delivered Bereavement Care Ministry training for communities, groups and churches to aid grief recovery.
11. Dissemination of publication C.O.M.F.O.R.T - Solace, Support and Strength during times of Grief purchased for community groups.
12. Responding to continued high demand for *Bereavement Care* resources for individuals experiencing loss.
13. Increase in numbers of *Bereavement Care* ministry boxes created and delivered to grieving families.
14. Further development and expansion of workshop materials for individuals experiencing trauma.
15. Increased referrals to NHS, Social Care and Voluntary Services agencies for specialist help in coordinating relevant interventions for church and community members in need.
16. Development of BUC Health Partnership with Stanborough Primary School and continuation of weekly visits to support the development of this wellbeing intervention.



Watford MP Dean Russell and Sharon Platt-McDonald present certificates to Wellbeing Champions at Stanborough Primary School

17. BUC Heath Director attends the School as a Health Consultant with weekly visits to support school health.
18. Undertook *Bereavement Care* support for Stanborough Primary School staff.
19. Undertook 1:1 *Bereavement Care* sessions with pupil.
20. Collaborative working with Adventist Discovery Centre (ADC) answering student health questions and article published on ADC website.
21. Launch of *Wellbeing Champions* initiative at Stanborough Primary School.

Strategic Priority 3 – ***Total Membership Involvement*** - Whole church connectivity and engagement.

To encourage and train the membership to embrace healthy lifestyle choices in a holistic approach to wellbeing that is balanced and evidenced based. This was evidenced by the following interventions:

1. Partnership working with external health agencies to assist churches undertaking health outreach services to community groups.
2. Undertook BUC Bereavement Care Befriender training for churches and community groups.
3. Continued establishment of Bereavement Care Support Groups for churches.
4. Responding to the increase in Bereavement Care Ministry packs disseminated to churches.
5. Development of support and referrals for individuals experiencing long COVID.
6. Continued delivery of Emotional Resilience seminars undertaken for church and community members.
7. Delivered on responded to the emotional wellbeing resources supplied to churches, which increased in 2023.
8. Mental Wellbeing workshops conducted.
9. Mental Wellbeing resources disseminated to churches.
10. Advice given re support networks, health agencies and other entities to assist individuals and aid their recovery from traumatic experiences.
11. Presenting on culture and Mental Health training for churches and community groups.



BUC Director presents at Community Faith and Mental Health Seminar

Strategic Priority 4 – ***Resources***



Emotional Resilience Posters for Wholistic

New resources:

1. Developing publications on the wholistic nature of wellbeing, identifying new and emerging approaches to health.
2. Collaborative publications with Adventist Discovery Centre (ADC) on Health, Diet, and answering student health questions which are subsequently placed on ADC website.
3. Redesign and dissemination of Emotional Resilience posters.

Ongoing resources used for intervention and support:



Forgiveness course training

4. Resources disseminated on emotional wellbeing for individuals experiencing traumatic life events.
5. Forgiveness seminar packs provided for individuals and groups undertaking Forgiveness workshop.

Strategic Priority 5 – ***Training*** - Development and nurture of leaders and membership



Wellbeing Ministry Box for a female recovering from

1. Briefing on wholistic wellbeing in Adventist publications.
2. Continued specialist training delivered to leaders and churches from external health care professionals and NHS personnel to equip churches and leaders in delivery of health initiatives to its members and the wider community.
3. Health Ministries Resources box provided to health leaders for role development.
4. Grief Recovery Seminars delivered for health leaders.
5. Provision of resources for Community Health Hubs and support for events.
6. Donation to food hubs across the BUC and provision of resources.
7. Health Resources box supplied to churches for their Health Expo event.
8. Teaching leaders how to create Wellbeing Ministry Boxes for Health Recovery to give as wellbeing gifts to individuals recovering from illness.

Parliamentary Launch Event Participation

The BUC Health Director was invited to participate at Westminster All-Party Parliamentary Group: Ethnicity Transplantation and Transfusion Inaugural Launch. She continues her working as a board member of the National BAME Transplant Alliance (NBTA). See photos below:







Ministerial Association – S Ouadjo

During 2023, I carried out my work as pastor to the BUC ministers by accepting several preaching appointments in all five fields. I preached 20 sermons in SEC, NEC, Irish , Scottish and Welsh churches. Obviously, I visited our five entities and attended most of pastoral meetings in Ireland, Wales, Scotland and both Conferences. While visiting the fields, I have taken the opportunity to have meaningful meetings with my colleagues.
BUTREC, which is the British Union Conference Training Resource Evangelism Centre, has been established since 2011, with the view of training and equipping resilient pastors. In 2023, we held twenty three (23) sessions. Ministers are awarded CEUs (Continuing Education Units) for each event they attend.

The Ministerial Department was involved in organising, alongside Newbold College, the annual 'Meet and Greet' interviews with potential pastors and students who were requesting sponsorship in February 2023.

In January, we had the privilege of hosting an induction seminar for a dozen newly employed individuals within the British Union Conference.

In order to give the best chances in ministry to our pastors who have just finished their theological studies, in September we organised an "Internship Symposium". At this training event interns and their mentors met under our leadership to talk and discuss about their best practices in term of mentorship and supervision. Our interns came from the five fields of the British Union Conference.

In addition to this I have conducted several other training events: for Elders, Deacons and Deaconesses across the Union.

Over the bank holiday weekend, of 28 April to 1 May, we had the privilege of hosting the 2023 BUC Ministerial Council in Hinckley, Leicestershire. More than 200 pastors and their families came to reflect on the theme: "Called for This". We were reminded that pastoral ministry is a calling. It is a calling to follow Jesus. It is a way of life that is given by the One who calls us. The call shapes our character. It is about serving others. We are broken but together with our members, we find healing.

Possibility Ministries – L Ackie

Formally known as Special Needs Ministries, Possibility Ministries (PM) is grounded in the belief that the gospel transforms how we see ourselves and others. It addresses how we perceive personal value while having bodies and minds that differ from what is generally perceived as 'normal'.

PM advocates for the recognition of dignity and respect of every person and help to make possible the discovery of unrealised abilities despite stigmas associated with difference, disability, or loss.

Previously functioning under the umbrella of family ministries, PM has now been established

as a separate department of the BUC.

Focus has been on promoting the department through the SDA national publications, providing and supporting training for pastors and local church members and signposting resources and helpful organisations.

Women's Ministries – S Platt-McDonald

Values: Christian Service and Contribution; Discipleship and Nurture; Friendship & Support; Giftedness and Development; Personal Worth & Value; Poise & Inner Beauty; Respect & Protect.

Under the caption: *Empowered – Reaching Women, Restoring lives, Reflecting Christ*, the key objective of this department is to equip and nurture women to achieve their full potential in their personal lives as well as in their families, churches and community.



Global Women's Ministries Director – the late Heather-Dawn Small with UK Women Leaders on her visit to the UK June 8-24 2023

KEY PERFORMANCE INDICATORS

Strategic Priority 1 – ***Reflecting Christ*** – Spiritual Development and Nurture
Encouraging and nurturing Christian values in women that will enhance their roles in their homes, churches and community.

1. Ongoing Zoom devotionals and spiritual nurture audio nuggets for women across the BUC territory.
2. Support of existing and new prayer networks for the spiritual nurture of women.
3. Faith and Emotional Resilience workshops delivered through Zoom.
4. Spiritual nurture resources disseminated to women and families experiencing continued adverse impact as a result of the pandemic.
5. Use of Women's Prayer and Reflection colouring book for spiritual nurture.
6. Devotional sessions for women across the BUC territory.
7. Forgiveness training sessions for Women across the BUC territory.
8. Women's Ministries Bereavement Befriender Care training.
9. Supporting Community support group for women.
10. Continued spiritual support for bereaved women across the BUC territory.
11. Personalised Bereavement Care Ministry boxes created and delivered to women and grieving families.

12. Grief Recovery - C.O.M.F.O.R.T books donated as part of the BUC Bereavement Care Befriender initiative outreach to women.
13. Personalised Greeting Cards sent to bereaved families.
14. Spiritual nurture materials disseminated to women experience varied life challenges.



Spiritual nurture affirmation cards for women

Strategic Priority 2 – ***I Will Go*** – General Conference Missional Strategy: Mission focussed activities, evangelism & community enhancement.
Addressing specific issues relating to women, we seek to protect and nurture their wellbeing in ways that bring respect and value.

Acting as advocates to stand for equity and justice in circumstances where women have been mistreated and undervalued, we aim to mitigate harmful experiences, by the following interventions:

1. Dissemination of General Conference Women's Ministries materials on outreach for women.
2. Ongoing advice, support and referrals to relevant agencies undertaken for women and their families experiencing domestic violence.
3. Women's Ministries resources for outreach to women experiencing domestic violence.
4. Continued collaborative working with Hertfordshire Domestic Abuse Champions Network to develop existing Abuse prevention Champions and recruit new ones.
5. Supportive resources and relevant interventions for women and families adversely impacted by long COVID.
6. Referral to support groups to care for women and their families struggling with long Covid symptoms.
7. Continued partnership working with Cornerstone Counselling service and referral of women requiring counselling intervention.
8. Increase in women signed up as Bereavement Care Befrienders following national training on grief recovery.
9. Training for women preparing to host Ukrainian Refugees in their home. Dissemination of Integrative Model for Refugee support.
10. Development of Evangelism materials for women undertaking outreach to other women in the community.
11. Ongoing development of Ministry Boxes for women experiencing varied life challenges.
12. Support and implementation of specific interventions for women and families adversely impacted by the cost-of-living crisis.


Women from the community serving at a church Food Bank

13. Continued support of Women Ministries teams to undertake cooking meals for the homeless.
14. Expansion of Women Ministries teams to support growing Food Hubs in local areas.

Strategic Priority 3 – ***Total Membership Involvement*** – Whole church connectivity and engagement.

Fostering initiatives and programmes that encourage inclusion of women, their gifts and talents into the life of the church and it function in the community.

The following are some interventions engaging of churches in their support of Women's Ministries:

1. Church acknowledgement and observance of the annual General Conference Abuse Awareness – EnditNow Day.
2. EnditNow training delivered to churches and community groups.
3. Updates on GC Women's Ministries training and resources shared with churches across the Conferences and Missions.
4. Promotion and support of the annual Women's Emphasis Day across the BUC territory including dissemination of annual materials.
5. Promotion and support of annual Women's Ministries Day of Prayer together with dissemination of prayer resources, and participation in prayer events.
6. Participation in Women's Ministries programmes / initiatives across the BUC.
7. Briefing for churches on women and families experiencing trauma and available support systems to assist them.
8. Awareness raising seminars for enhancing Women's wholistic Wellbeing.
9. National and International Seminars on Grief Recovery for women and their families.
10. Zoom training on emotional resilience for women.
11. Ongoing delivery of wellbeing awareness seminars for women and families.
12. Development of Creative Connections Craft and Creative Arts training for women developing resources for women and families in the church and community.

Strategic Priority 4 – *Resources*

New resources:

1. Package of resources for Women's International Day.
2. Resource packs for female students.
3. Creation of Greeting cards for women throughout their life seasons.



Resource pack for female students

Ongoing resources used for intervention and support:

4. Emotional Resilience for women resources disseminated.
5. Provision of leadership resources for women transitioning to supervisory positions.
6. Promotion of materials for nurture, empowerment & outreach from a wide range of authors.


Handmade cards for life seasons women encounter

Strategic Priority 5 – ***Training*** - Development and nurture of leaders and membership
Realising the unique gifting's and abilities of each woman, we aim to nurture and equip women to achieve their full potential in their personal lives, celebrating the contribution they bring to the lives of their families, churches and communities.

1. Abuse Awareness training delivered to Women's Ministries leaders.
2. Abuse recovery training for Women's Ministries Leaders establishing support groups.
3. Development of Emotional Resilience Training for BUC Women's Ministries leaders to enable them to thrive emotionally, mentally, spiritually and relationally.
4. On line training sessions delivered on supporting families through crisis.
5. Interactive training on women's ministries ideas for ministry.
6. Ongoing workshops undertaken with interactive exercises from the book: Women of Virtue https://lifesourcebookshop.co.uk/product/women-of-virtue.
7. Women's Ministries Prayer and spiritual nurture support group training.
8. Training delivered on equipping women supporting families through crisis.
9. Updated list of help lines, referral agencies contacts, website details disseminated to Women Ministries leaders.
10. Facilitation of training resources and materials for GC Women's Ministries Leadership Certificate.
11. Celebrating women in leadership making an impact, our BUC Women's Ministries department commenced a series captioned – 'Women positively impacting their communities'.



Fiona Pacquette who was featured on BBC Songs of Praise and interviewed for BUC Women's Ministries 'Women positively impacting their communities' series.

Youth Ministries

The Youth Ministries Department of the British Union Conference continued to engage in various activities to serve the young people of the British union territory during 2023. The territory comprises five areas: North England Conference, South England Conference, Irish Mission, Scottish Mission, and Welsh Mission. This report will highlight some of the ways in which programming, activities and funding have contributed to the spiritual growth, social interactions, and life skills development of the young people across the British union.

Although our primary beneficiaries are aged between 5 to 17, for those who are engaged in Adventurers and Pathfinders and aged 18 to 35 for those engaged in youth programming, there is a growing need to address the needs of those who are too old to be deemed as "Young Adults" and too young to be deemed as "Senior members." Plans are in place to address their

needs in the form of a Youth Congress in the Netherland in 2024 and Mission Trips, national and international in 2024/2025.

As a charity our efforts were directed towards supporting the Pathfinders to attend the five-yearly Trans-European Division International Camporee held in Sopron, Hungary where around 3000 Pathfinders from 22 countries within the division were in attendance. Over 1,200 of the Pathfinders in attendance were from the BUC comprising the two Conferences of South and North England, the Irish, Scottish and Welsh Missions.

The Theme was "Count Me In" and was about counting our young people in as one of God's people and equipping them to look at themselves, about their life, and learning to ask themselves if a particular lifestyle aligns with what God desires them to be.

Our efforts were also directed to hosting the annual World Pathfinder Day on the Grounds of Stanborough Park where over 2000 Pathfinders and Adventurers from across the British Union were in attendance. The theme for the day was 'Go with Jesus' emphasising that we all have the responsibility of choice to decide on serving God and each person has the right to choose for themselves.

We focused on the Youth be hosting the long-awaited Youth Day of Fellowship in West Bromwich, Birmingham where the venue was filled to capacity for the morning and afternoon programme with young people from across the United Kingdom. The theme "God Restores" sought to remind young people that no matter what they have done, when they come to Him, He will always restore them back to the place where He wants them to be.

Among the highlights of the event was the investiture of a number of local church Youth Leaders who had completed the year-long training programme in Senior Youth Leadership. Youth left the event with the catch phrase, "Lord, fix my face!" which served as a reminder that we all have a face, whereby when problems or concerns, or issues are upon us, how we manage it is shown on our face!

We provided support to the Welsh Mission Youth Department who travelled over to Slovenia for their Summer camp meeting which also coincided with the worst flooding that Slovenia had received in over 100yrs. Our Youth showed their resilience in facing very difficult and changing circumstances led by the excellent team of volunteers from the Slovenia youth dept. A good time was had by all despite the devastation happening in Slovenia, their youth team looked after all of us and made sure that our time there was uplifting to the very end.

Support was given to the North England Conference through their five main categories for youth events:

1. Exercise with me: This category included workouts and exercise-based events aimed at promoting physical well-being, including: The Big 7, Athletics Day, Mountain Bike Trail ride and the four camps.
2. Pray with me: In this category, we provided evangelistic and in-reach programmes centred around prayer and spiritual growth e.g., Days of fellowship, online prayer sessions etc.

3. Learn with me: In this category, we promoted mental and spiritual health through Bible study and training sessions e.g., Youth training programmes etc.
4. Talk with me: This category encompassed programmes which incorporated the use of counselling and mental health awareness, emphasizing a sense of community and mutual support among young people. This support took place at the training weekends and four camps we ran where we provided on-site free counselling.
5. Chill with me: Social-based events created to foster camaraderie and unity included the four camps, social meetups, and online programmes.





Left to Right: Over 25's Camp Aberdaron; Area Youth Day, Leeds; Wales Thailand Humanitarian Project – Children's Home.

The Scottish Mission and ADRA-UK, Glasgow Church organised a Teens' cooking contest in order to raise awareness on food waste and global warming. It just so happened that the event coincided with the International Sustainable Gastronomy Day.





Scottish Mission & ADRA Teens' Cooking Contest

The Scottish Mission Youth organised a cultural trip to Rome. This trip was designed to expose young people to new experiences, history, and culture. It also promotes the development of deep and meaningful friendships among adventurous young people who share Christian values and allow memories to be created that will enrich their lives.

In 2024, the department will continue to support the Conferences and Missions and progress its own initiatives to bring collaboration and community involvement.

Financial Review

Reserves Policy

In 2023, the British Union Conference (BUC) maintained strong financial reserves, recording £52.2 million in net assets excluding pension assets. Of this, £33.5 million consists of

operational properties valued at historic cost, £5.1 million is allocated to restricted funds, and the remainder supports carefully managed working capital and liquidity needs.

The group's total operating expenditure for the year was £17.4 million, against unrestricted general reserves of £47.1 million. Prudent financial management and member support have positioned the BUC for continued financial health in the years ahead.

Financial Activity Review

In 2023, the BUC navigated new political and economic challenges including a cost-of-living crisis, high inflation, and political unrest. Despite this, donations and legacies—the primary income source—increased by 18%, reaching £15,030,399 compared to £12,737,680 in 2022. We express deep gratitude to our members and donors for their continued support.

The BUC leveraged its financial leadership to positively impact communities and optimise resources. In May 2023, in partnership with the Adventist Institute of Technology in Brazil, we launched the innovative 7me app in select UK churches. This app integrates members' giving histories, facilitating easy donations, and offering features such as publications and an in-app chat to foster community engagement. Following its successful trial, a UK-wide launch is planned for May 2024.

Throughout the year, we prioritised training and support for our staff and trustees, aligning with ambitious projects like "Reflecting Hope" to achieve strategic objectives. As contributions rebounded post-pandemic, the 2023 budget demonstrated flexibility, allocating resources to new initiatives, and emphasising a digital-first approach to meet modern demands.

In a transformative year, the BUC established an Asset Management Advisory to provide recommendations for diversifying assets and creating income-generating avenues, ensuring a robust and resilient future.

Pensions

We continue to support the defined benefit pension plan, closed to new entrants since December 2013. Despite market volatility in 2023, the plan's assets reached £48.5 million, with obligations at £44.3 million, resulting in a £4.1 million net surplus. While this is positive, ongoing market volatility could affect the scheme's funding position.

The recovery plan was initially set to run until 2033, but improved fund performance suggests a possible completion by 2028. The plan's Trustees have reduced the risk profile of assets, transitioning from growth to protection assets to secure gains and prepare for potentially transferring liabilities to an external insurer.

Adventist Development and Relief Agency (ADRA-UK)

ADRA-UK continued its vital work addressing needs in vulnerable regions through several notable 2023 initiatives:

1. European Union Funded Projects:

- *Sri Lanka Rural & Estate Communities in Creating Environmental & Nutritional Development:* Enhancing environmental and nutritional development.

2. UK Foreign, Commonwealth and Development Office (FCDO) Funded Projects:
    - *Girls Education South Sudan (GESS):* Improving educational access for girls in South Sudan.
3. Jersey Overseas Aid Funded Projects:
    - *Enhanced Rural AI Project for Smallholder Dairy Farmers in Nepal:* Supporting advanced agricultural practices.
    - *Jersey Breed-Focused Dairy Development in Zambia:* Promoting dairy development with breed-specific focus.

In 2023, contributions totalling £177,440 enabled ADRA-UK to provide critical support in crisis situations:

- Emergency Response Operations:
    - *Turkey & Syria Earthquake:* Access to shelter, water, sanitation, and distribution of Non-Food Items (NFI) kits and cash assistance.
    - *Malawi Cyclone Freddy:* Emergency WASH assistance and agricultural support for rebuilding.
    - *Horn of Africa Food Crises (Somalia & South Sudan):* Cash assistance for food provision.
    - *Sudan Refugee Crisis (South Sudan & Chad):* Emergency WASH, cash aid, and shelter to displaced populations.
    - *Morocco Earthquake:* Distribution of WASH items, food, and shelter.
    - *Afghanistan Earthquake:* Distribution of food assistance and NFI kits.
    - *Nepal Earthquake:* Healthcare infrastructure rebuilding and distribution of winter relief kits.
    - *Ukraine War (Ukraine & Slovakia):* Humanitarian aid packages to displaced families.
    - *Lebanon:* Food assistance to displaced households in collaboration with the Protestant Foundation.

Stanborough Schools

Adventist education remains a cornerstone of the BUC's mission. The Stanborough Primary and Secondary Schools embrace diversity and inclusivity, offering a safe space for students to explore their faith while preparing for success in personal and professional spheres. The goal is to cultivate well-rounded individuals who positively impact the world.

British Union Conference continues to support both schools financially to ensure that the quality of education and pupil experiences continue to be maintained to a high standard.

Ireland, Scotland & Wales Missions

The missions in Ireland, Scotland, and Wales experienced significant growth, with core tithe income increasing by 25%, 12.6%, and 27.5% respectively in 2023 compared to 2022.

In Ireland, the church expanded with four new groups and an enhanced pastoral workforce, progressing partnerships like the Voice of Prophecy with Belfast Church.

In Scotland, a team of nine cyclists engaged with locals on the Island of Shetland, resulting in meaningful discussions about faith with 68 individuals.

In Wales, the mission provided essential community services, such as food distribution and health education, while hosting events like the Day of Fellowship in Llandrindod Wells and participating in international gatherings like the Camporee in Hungary. Pastors from all three regions attended a retreat in the Scottish countryside, fostering camaraderie and gaining insights from a guest speaker on navigating pastoral challenges.

British Union Conference of Seventh-day Adventists Statement of Trustees' Responsibilities

The trustees (who are also directors of British Union Conference of Seventh-day Adventists for the purposes of company law) 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.)

Company law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the outgoing resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 UK 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jacques Venter  Date: 30 September 2024

Executive Secretary

Opinion

We have audited the financial statements of British Union Conference of Seventh-Day Adventists for the year ended 31 December 2023 which comprise the Group and Parent Charity's Statement of Financial Activities, the Group and Parent Charity's Balance Sheets, the Group Cash Flow Statement 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 FRS 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 2023, 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 requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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, except to the extent otherwise explicitly stated in our report, 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 there is 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 where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 39, 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 liquidate the charity or 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 regulations made under section 154 of that Act and appointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Moore Kingston Smith LLP Date: 30/9/2024

Statutory auditor

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

British Union Conference

Group Statement of Financial Activities
For the year ended 31 December 2023

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds		2022 Unrestricted Funds	2022 Restricted Funds	2022 Total Funds
Income from:		£	£	£		£	£	£
Donations and legacies	2	12,232,929	2,832,383	15,065,312		9,991,322	2,746,358	12,737,680
Charitable activities	3	3,501,656	428,668	3,930,324		3,272,408	80,639	3,353,047
Investment income	4	870,049	37,457	907,506		1,294,640	40,222	1,334,862
Fund-raising income	5	-	35,361	35,361		-	104,209	104,209
Other income	6	-	-	-		50,282	-	50,282
Total		**16,604,634**	**3,333,869**	**19,938,503**		**14,608,652**	**2,971,428**	**17,580,080**
Expenditure on:								
Charitable activities:	7	14,017,341	3,368,171	17,385,512		14,882,747	2,707,218	17,589,965
Governance	11	94,714	-	94,714		75,239	-	75,239
		14,112,055	**3,368,171**	**17,480,226**		**14,957,986**	**2,707,218**	**17,665,204**
Net income/(expenditure)		**2,492,579**	**(34,302)**	**2,458,277**		**(349,334)**	**264,210**	**(85,124)**
Gains/(losses) on investments		17,422	-	17,422		(26,311,157)	-	(26,311,157)
Transfers between funds		(317,550)	317,550	-		131,512	(131,512)	-
Other recognised gains/(losses):							.	
Gains/(losses) on revaluation of fixed assets		-	-			45,000	-	45,000
Actuarial gains/(losses) on defined benefit pension scheme	28	(1,139,000)	-	(1,139,000)		27,978,000	-	27,978,000
Net movement in funds		1,053,451	283,248	1,336,699		1,494,021	132,698	1,626,719
Fund balances brought forward		46,014,034	4,861,876	50,875,910	*	44,520,012	4,729,178	49,249,190
Fund balances carried forward		**47,067,485**	**5,145,124**	**52,212,609**		**46,014,033**	**4,861,876**	**50,875,909**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference
Charity Statement of Financial Activities
For the year ended 31 December 2023

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds	2022 Unrestricted Funds	2022 Restricted Funds	2022 Total Funds
Income from:							
		£	£	£	£	£	£
Income from donations and legacies	2	11,975,225	399,353	12,374,578	9,970,110	492,520	10,462,630
Charitable activities	3	203,184	290,752	493,936	344,303	-	344,303
Investment income	4	887,307	-	887,307	1,326,471	-	1,326,471
Other income	6	-	-	-	50,282	-	50,282
Total		**13,065,716**	**690,105**	**13,755,821**	**11,691,166**	**492,520**	**12,183,686**
Expenditure on:							
Charitable activities:	7	10,241,496	888,208	11,129,704	12,947,726	428,379	13,376,105
Governance	11	94,714	-	94,714	75,239	-	75,239
		10,336,210	**888,208**	**11,224,418**	**13,022,965**	**428,379**	**13,451,344**
Net income/(expenditure)		**2,729,506**	**(198,103)**	**2,531,403**	**(1,331,799)**	**64,141**	**(1,267,658)**
Gains/losses on investment assets		-	-	-	(26,339,000)	-	(26,339,000)
Transfers between funds	23	(317,550)	317,550	-	156,911	(156,911)	-
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets		-	-	-	45,000	-	45,000
Actuarial gains/(losses) on defined benefit pension scheme	28	(1,139,000)	-	(1,139,000)	27,978,000	-	27,978,000
Net movement in funds		1,272,956	119,447	1,392,403	509,112	(92,770)	416,342
Fund balances brought forward at January 1		38,546,828	2,237,475	40,784,303	38,037,716	2,330,245	40,367,961
Fund balances carried forward at December 31		**39,819,784**	**2,356,922**	**42,176,706**	**38,546,828**	**2,237,475**	**40,784,303**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Consolidated Accounts - Balance Sheet
As at 31 December 2023

	Notes	Group		Charity	
		2023	2022	2023	2022
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15	33,518,645	33,617,073	29,681,956	29,704,707
Investment Properties	16	200,000	200,000	200,000	200,000
Investments	17	-	-	1,066	1,066
		33,718,645	33,817,073	29,883,022	29,905,773
Current Assets					
Stocks	18	1,757,181	1,769,235	130,078	133,626
Debtors	19	5,472,789	4,175,503	3,069,873	1,974,497
Investments	20	2,238,010	254,914	1,983,011	-
Cash at bank and in hand		11,305,035	12,284,007	8,687,222	9,422,635
Total Current Assets		20,773,015	18,483,659	13,870,184	11,530,758
Creditors: Amounts due within a year	21	2,058,556	1,199,250	1,356,005	426,656
Net Current Assets		18,714,459	17,284,409	12,514,179	11,104,102
Creditors: Amounts due after one year	22	220,495	225,572	220,495	225,572
Provisions for liabilities					
		220,495	225,572	220,495	225,572
Total Net Assets		**52,212,609**	**50,875,910**	**42,176,706**	**40,784,303**
Fund balances					
Unrestricted		47,067,485	46,014,034	39,819,784	38,546,828
Restricted		5,145,124	4,861,876	2,356,922	2,237,475
Total Funds	23	**52,212,609**	**50,875,910**	**42,176,706**	**40,784,303**

Approved and authorised for issue by the Board of Trustees on ……30/09/2024…….
and signed on its behalf by:



Wederly Aguiar
Treasurer

The notes on pages 52 to 70 form part of these accounts.

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

Statement of group cash flow
For the year ended 31 December 2023

	Note	2023	2022
Cash flow from operating activities		£	£
Net cash provided by (used in) operating activities	25	(1,967,610)	629,853
Cash flows from investing activities			
Rents, dividends and interest from investments	26	1,239,576	1,334,862
Purchase of property,plant and equipment		(250,940)	(115,791)
Change in cash and cash equivalents in the year		(978,974)	1,848,924
Cash and cash equivalents at the beginning of the year		12,284,009	10,435,085
Cash and cash equivalents at the end of the year	27	11,305,035	12,284,009

Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective 1 January 2015 and applicable accounting standards, except for the method of accounting for congregational funds, referred to in note 1.16 and the incorporation of a trading subsidiary. The Statement of Financial Activity and Balance Sheet consolidate the charity and subsidiary undertakings dependent on it. The results of subsidiaries are consolidated on a line by line basis.

1.2 Basis of consolidation

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received and the value can be measured with sufficient reliability.

The charity is not able to recognise any pending legacies as conditions for recognition have not been met.

1.3 Going concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund is set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

1.6 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.7 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Financial Activities on an accruals basis. All costs include value added tax where applicable.

1.8 Risk mitigation

The Trustees have given consideration to the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

1.9 Foreign Currency Translations

The British Union Conference is part of world-wide network of Seventh-day Adventists, contributing to that endeavour and being supported by it. Funds are transferred by account between organisation using a monthly internal exchange rate for inter-organisational transfer, and rates determined by our Banks for external transactions. Operations in Ireland are conducted in Euro but accounted for in Sterling. Fluctuations are moderated with an exchange reserve, other than which gains and losses are immediately recognised.

1.10 Fixed Assets

Depreciation is provided on tangible fixed assets in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Freehold property	1.33 - 2%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £1,000 each are treated as an expense on acquisition.

1.11 Pension costs

Following the closure of the Seventh-day Adventist Retirement plan in December 2013, pensions are now provided in terms of the national Auto-Enrolment requirements and invested in a Group Personal Pension Plan through Legal and General. Costs relating to the former plan are now borne by the Charity.

1.12 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion for fixed and variable overheads.

1.13 Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

1.14 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activites includes the net gains and losses arising on revaluations and disposals throughout the year. Investments in subsidiaries are valued at cost less any provision for impairment.

1.15 Investment properties

Investment properties are included in the Balance Sheet at their open market value.

1.16 Accounting for local congregation funds

A sound organisational structure, good financial mangement and control have always been characteristic of the Seventh-day Adventist Church. Congregations are considered to be members of a self financing Conference (South/North England) or financially supported Mission (Ireland, Scotland & Wales). The British Union Conference (BUC) coordinates the work of these entities. The SEC and NEC are separate legal charities, and the Missions are part of the BUC charity.

There is a strong bond between the Congregations and their respective Conference or Mission. Donations in respect of tithe, Church World Mission and special offerings given by individual members have always been remitted to the Conference or Mission, as "Conference Funds". These funds belong to the Conference or Mission which administers the funds, employs and directs the ministers, and has beneficial ownership of Church Buildings.

Members also give funds specifically for the work locally and for the maintenance and upkeep of their church building. Traditionally these "Local Funds" have been held administered and accounted for locally.

Over time, the relationship between the local congregations and their respective Mission or Conference has evolved and the financial bond has strengthened. Increasingly, local congregations have remitted "Local Funds" to their Conference or Mission to administer.

Until 2011 the Local Congregations were considered to be legal entities governed by their local Church Board in accordance with the "Church Manual", and the accounts of the BUC were prepared on this basis, excluding "Local Funds". Late in 2011, legal advice was received to the effect that, on balance, Local Congregations are in effect branches, of their Conference or Mission, although in practice they operate as voluntary local self governing support groups.

The year 2011 was a period of transition between the situation pertaining for many decades when a local congregation was considered as independently accountable in respect of local funds, and the newly evolved situation where they are financially and legally part of the BUC.

The Trustees recognise that the Charities (Accounts and Reports) Regulations 2008 require the charities accounts to comply with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" effective 1 January 2015. This requires the accounts of the reporting charity to included in its own accounts the accounts of branches which are not separate legal entities.

In these financial statements "Local funds" remitted to and administered by the conference are included as Incoming Resources and Expenditures of the Conference. These funds held by the conference are disclosed separately as funds restricted to the use of the local congregations.

Donations retained and administered locally have not been included in these financial statements since the Trustees do not administer these funds. Donors participate in the appointment and governance of the church at all levels, and anticipate transparency appropriate to their expectations. In the view of the Trustees, consolidation of these funds would serve to confuse the donors' understanding. There are 56 local congregations directly affiliated to the Missions.

Accounts in respect of Charitable funds donated by members of these local congregation and administered by local funds treasurers have always been prepared and presented annually to the local congregation. There has also long been in place a program for Independent Examination of those local funds by the Conference or Mission. It was estimated that for 2023 total resources administered locally are in the region of £737,000.

1.17 Accounting for the Seventh-day Adventist Church in the Republic of Ireland

These Financial Statements include accounts and transactions relating to the Irish Mission and its registered charity 'The Seventh-day Adventist Church in Ireland' in the Republic of Ireland. Statements audited for the Irish Regulator are extracted from these combined Financial Statements in Euro Currency for the purpose of transparency and compliance in that jurisdiction.

1.18 Financial instruments

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

b. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

1.19 Critical accounting estimates and judgments

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors,Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 15 for the carrying amount of the property, plant and equipment.

British Union Conference

Notes to the Financial Statements

For the year ended 31 December 2023

2	Group: Income from donations and legacies	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
	Members in Ireland, Scotland and Wales	2,879,568		2,879,568	2,352,390	-	2,352,390
	Conference support in England	4,420,371	-	4,420,371	3,936,618	-	3,936,618
	General Conference of Seventh-day Adventists	746,626	114,843	861,469	417,607	443,862	861,469
	Conferences for past pension deficits	3,939,216	-	3,939,216	3,020,692	-	3,020,692
	Donated assets	-	-	-	40,000	-	40,000
	Tax recoverable on Gift Aid donations	187,583	-	187,583	145,739	41,658	187,397
	Subtotal of base donations	12,173,364	114,843	12,288,207	9,913,046	485,520	10,398,566
	Donations	(110,459)	1,060,082	949,623	1,449	974,065	975,514
	Legacies	133,000	-	133,000	76,827	7,000	83,827
	Grants	37,024	1,657,458	1,694,482	-	1,279,773	1,279,773
	Subtotal of other donations	59,565	2,717,540	2,777,105	78,276	2,260,838	2,339,114
	Total income from donations and legacies	12,232,929	2,832,383	15,065,312	9,991,322	2,746,358	12,737,680
	Charity: Income from donations and legacies						
	Members in Ireland, Scotland and Wales	2,879,568	-	2,879,568	2,352,390	-	2,352,390
	Conference Support in England	4,420,371	-	4,420,371	3,936,618	-	3,936,618
	General Conference of Seventh-day Adventists	483,866	114,843	598,709	229,458	387,806	617,264
	Conferences for past pension deficits	3,939,216	-	3,939,216	3,020,692	-	3,020,692
	Donated assets	-	-	-	40,000	-	40,000
	Tax recoverable on Gift Aid donations	139,970	-	139,970	145,739	-	145,739
	Subtotal of base donations	11,862,991	114,843	11,977,834	9,724,897	387,806	10,112,703
	Donations	(22,534)	192,475	169,941	102,152	97,714	199,866
	Legacies	1,000		1,000	-	7,000	7,000
	Grants	133,768	92,035	225,803	183,061	-	183,061
	Subtotal of other donations	112,234	284,510	396,744	285,213	104,714	389,927
	Total income from donations and legacies	11,975,225	399,353	12,374,578	10,010,110	492,520	10,502,630

3 Incoming Resources from charitable activities

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Church Ministry	214,729	290,752	505,481	344,304		344,304
Publishing	2,003,763		2,003,763	1,904,233		1,904,233
Education	1,283,164	-	1,283,164	1,023,871	-	1,023,871
Humanitarian Aid and Welfare	-	137,916	137,916	-	80,639	80,639
Total Charitable Income	3,501,656	428,668	3,930,324	3,272,407	80,639	3,353,047
Charity						
Church Ministry	203,184	290,752	493,936	344,303	-	344,303
Total Charitable Income	203,184	290,752	493,936	344,302	-	344,303

4 Investment Income

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Locally listed investments	-	37,457	37,457	-	9,507	9,507
Return on local cash	870,049		870,049	1,294,640	30,715	1,325,355
	870,049	37,457	907,506	1,294,640	40,222	1,334,862
Charity						
Return on local cash	887,307		887,307	1,326,471	-	1,326,471
	887,307	-	887,307	1,326,471	-	1,326,471

5 Fundraising Income

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Public Collection for Humanitarian Relief	-	35,361	35,361	-	104,209	104,209
Charity						
Public Collection for Humanitarian Relief	-	-	-	-	-	-

6 Other Incoming Resources

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Gain/(loss) on sale of assets	-	-	-	50,282	-	50,282
Total Other Income	-	-	-	50,282	-	50,282
Charity						
Gain/(loss) on disposal of assets	-	-	-	50,282	-	50,282
Total Other Income	-	-	-	50,282	-	50,282

7 Expenditure by Charitable Activity

Summary by fund type	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Group						
Church Ministry	4,774,171	566,631	5,340,802	7,749,821	291,152	8,040,973
Education	2,652,090	169,368	2,821,458	2,796,389		2,796,389
Publishing	2,446,510	39,947	2,486,457	1,971,293		1,971,293
Humanitarian Aid & Welfare	417,946	2,479,963	2,897,909	343,063	2,316,938	2,660,001
Objectives in other geographical areas	97,953	112,262	210,215	82,715	99,128	181,843
Retirement responsibilities	3,628,672	-	3,628,672	1,939,466	-	1,939,466
Total Charitable Expenditure	14,017,341	3,368,171	17,385,512	14,882,747	2,707,218	17,589,965
Charity						
Church Ministry	4,364,827	566,631	4,931,458	8,207,724	291,152	8,498,876
Education	1,807,713	169,368	1,977,081	2,274,977	-	2,274,977
Humanitarian Aid & Welfare	342,331	39,947	382,278	442,845	38,099	480,944
Objectives in other geagraphical areas	97,953	112,262	210,215	82,715	99,128	181,843
Retirement responsibilities	3,628,671		3,628,671	1,939,466	-	1,939,466
Total Charitable Expenditure	10,241,496	888,208	11,129,704	12,947,726	428,379	13,376,105

8 Analysis of Resources by Activity

Group	2023 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	254,948	4,131,933	953,921	5,340,802
Education	520,459	1,756,203	544,796	2,821,458
Publishing	-	2,382,078	104,379	2,486,457
Humanitarian Aid and Welfare	1,200,397	1,540,528	156,984	2,897,909
Objectives in other geagraphical areas	210,215	-	-	210,215
Retirement responsibilities	611,446	3,017,226	-	3,628,672
	2,797,465	12,827,967	1,760,080	17,385,512

	2022 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	291,860	3,444,678	4,304,435	8,040,973
Education	357,897	1,759,963	678,529	2,796,389
Publishing	-	1,678,292	293,001	1,971,293
Humanitarian Aid and Welfare	348,017	1,716,540	595,444	2,660,001
Objectives in other geographical areas	181,843	-	-	181,843
Retirement responsibilities	132	328,064	1,611,270	1,939,466
	1,179,749	8,927,537	7,482,679	17,589,965

Charity	2023 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	188,468	4,374,982	368,008	4,931,458
Education	1,047,446	243,055	686,581	1,977,081
Humanitarian Aid and Welfare	118,779	243,055	20,445	382,278
Objectives in other geographical areas	210,215	-	-	210,215
Retirement responsibilities	611,446	387,654	2,629,571	3,628,671
	2,176,354	5,248,745	3,704,605	11,129,704

	2022 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	291,889	3,652,702	4,554,284	8,498,876
Education	1,152,897	202,928	919,152	2,274,977
Humanitarian Aid and Welfare	25,000	202,928	253,016	480,944
Objectives in other geographical areas	181,843	-	-	181,843
Retirement responsibilities	132	328,064	1,611,270	1,939,466
	1,651,761	4,386,622	7,337,722	13,376,105

8 Analysis of non-grant expenditure by Charitable Activity

	2023			
Group	**Staff Costs**	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	2,607,236	189,819	2,288,799	5,085,854
Education	1,501,307	121,100	678,592	2,300,999
Publishing	844,922	26,033	1,615,502	2,486,457
Humanitarian Aid & Welfare	532,185	12,417	1,152,910	1,697,512
Former Pension Support	379,024	-	2,638,202	3,017,226
	5,864,674	349,368	8,374,005	14,588,047

	2022			
	Staff Costs	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	2,385,987	169,858	5,193,268	7,749,113
Education	1,539,630	59,290	839,572	2,438,492
Publishing	701,228	18,663	1,251,402	1,971,293
Humanitarian Aid & Welfare	250,536	11,299	2,050,149	2,311,984
Former Pension Support	320,523	-	1,618,811	1,939,334
	5,197,904	259,109	10,953,203	16,410,216

	2023			
Charity	**Staff Costs**	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	2,760,603	200,984	1,781,402	4,742,990
Education	153,367	11,166	765,103	929,635
Humanitarian Aid & Welfare	153,367	11,166	98,967	263,499
Former Pension Support	379,023	-	2,638,202	3,017,225
	3,446,360	223,316	5,283,674	8,953,350

	2022			
	Staff Costs	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	2,814,807	179,849	5,212,331	8,206,987
Education	156,378	9,992	955,710	1,122,080
Humanitarian Aid & Welfare	156,378	9,992	289,574	455,944
Former Pension Support	320,523	-	1,618,811	1,939,334
	3,448,086	199,832	8,076,426	11,724,344

British Union Conference

Notes to the Financial Statements
For the year ended 31 December 2023

9 Analysis of grants

Grants to individuals	2023 Number of Beneficiaries	2023 Total £	2022 Number of Beneficiaries	2022 Total £
Group - Education Grants & Support	108	294,018	81	123,941
Charity - Education Grants & Support	108	294,018	81	123,941

Grants to institutions		2023		2022	
Name of Institution / grant	Grant description	Group £	Charity £	Group £	Charity £
Stanborough School	Educational Need	-	526,987	-	795,000
Newbold College	Educational Need	226,441	226,441	233,956	233,956
Adventist Development & Relief Agency	Humanitarian Aid	1,200,397	118,779	348,017	25,000
South England Conference	General Operations	27,226	27,226	114,000	114,000
North England Conference	General Operations	12,000	12,000	77,750	77,750
General Conference of Seventh-day Adventists	General Operations	210,215	210,215	181,843	181,843
Other grants to Church Entities	General Operations	215,722	149,242	100,110	100,139
Retirement Fund	Past pension deficit	611,446	611,446	132	132
Total Institutional Grants		2,503,447	1,882,336	1,055,808	1,527,820
Total Grants		2,797,465	2,176,354	1,179,749	1,651,761

10 Governance costs

	2023 Group £	2023 Charity £	2022 Group £	2022 Charity £
Audit costs	78,713	78,713	59,238	40,505
Trustee expenses	16,001	16,001	16,001	34,734
	94,714	94,714	75,239	75,239

11 Net resources expended

	Total 2023 £	Total 2022 £
This is stated after charging:		
Depreciation of tangible fixed assets:	349,368	259,109
Reimbursement of expenses to trustees		
24 trustees (average) - 24 trustees in 2021	16,001	16,001
Fees payable to the charity's auditor for the audit of the annual accounts	78,713	59,238

12 Staff Costs

	Total 2023 £	Total 2022 £
Staff costs were as follows:		
Wages and Salaries	4,442,556	3,934,065
Social Security Costs	435,038	421,905
Other pension Costs	987,080	883,075
	5,864,674	5,239,045

	2023 no	2022 no
The average number of employees during the year	120	120

None received remuneration amounting to more than £60,000 during the year

13 Trustees' remuneration

	2023 £	2022 £
Emoluments paid to 10 employed trustees (average) - 2022: 9 trustees		
Key management	165,381	156,890
Other trustees	327,490	288,187
	492,871	445,077

During the year retirement benefits were accruing to 10 trustees (2022: 9) in respect of pension schemes

14 Other Finance Income

	2023 £	2022 £
Return on pension scheme assets	618,758	(24,981,000)
Interest on pension scheme liabilities	(2,081,000)	(1,242,000)
	(1,462,242)	(26,223,000)

British Union Conference
Notes to the Financial Statements
For the year ended 31 December 2023

15 Tangible Fixed Assets	Freehold Property	Churches & Schools	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at 01 January	33,060,779	5,398,021	1,869,664	21,590	40,350,054
Additions	202,895	-	48,045	-	250,940
Disposals		-			-
As at 31 December	33,263,674	5,398,021	1,917,709	21,590	40,600,994
Depreciation					
As at 01 January	3,805,020	1,199,292	1,728,669	-	6,732,981
Charge for Year	316,473	-	32,895	-	349,368
On Disposals		-			-
As at 31 December	4,121,493	1,199,292	1,761,564	-	7,082,349
Net Book Value					
As at 01 January	29,255,759	4,198,729	140,995	21,590	33,617,073
As at 31 December	29,142,181	4,198,729	156,145	21,590	33,518,645
Charity Cost					
As at 01 January	27,128,759	5,398,021	696,276		33,223,056
Additions	200,565	-	-	-	200,565
Disposals		-		-	-
As at 31 December	27,329,324	5,398,021	696,276	-	33,423,621
Depreciation					
As at 01 January	1,655,187	1,199,292	663,870	-	3,518,349
Charge for Year	99,931	109,539	13,846	-	223,316
On Disposals		-		-	-
As at 31 December	1,755,118	1,308,831	677,716	-	3,741,665
Net Book Value					
As at 01 January	25,473,572	4,198,729	32,406	-	29,704,707
As at 31 December	25,574,206	4,089,190	18,560	-	29,681,956

Included in the Freehold Property value is £20,495,000 which represents our pledge on contingent assets in favour of the Seventh-day Adventist Retirement Plan.
The pledged properties are valued biennially to meet the regulatory needs of the Pension Protection Fund. The PPF requires asset value of at least 140% cover of the pension deficit under their criteria.

16 Investment Property

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
The Group:				
Market Value at January 1, 2023	200,000	155,000	200,000	155,000
Net investment (loss)/gain	-	45,000	-	45,000
Market value at December 31, 2023	200,000	200,000	200,000	200,000

The valuation was undertaken on March 13, 2013 by Lawton Prior & Mecklenburgh a firm of chartered surveyor

17 Fixed Asset Investments

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
Investments in charitable subsidiary:				
Stanborough Press Ltd at original cost	-	-	1,066	1,066

18 Stocks

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
Departmental supplies	130,078	133,626	130,078	133,626
Inventory of goods for sale	1,627,103	1,635,609	-	-
	1,757,181	1,769,235	130,078	133,626

19 Debtors

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
Due after more than one year				
Trade debtors	951,950	834,465	-	-
Loans owed by group undertakings	-	-	-	-
Loans owed by related charities	38,787	105,836	147,544	226,593
Loans owed by employees	42,025	87,478	42,025	87,478
	1,032,762	1,027,779	189,569	314,071
Due within one year				
Trade debtors	1,938,810	1,754,102	352,424	272,991
Loans owed by group undertakings	-			-
Other amounts owed by group entities	-	48,897		10,582
Loans owed by related charities	100,091	118,133	112,091	136,133
Other amounts owed by related charities	2,255,377	824,194	2,304,274	1,120,346
Accrued Income	2,177	47,058	2,177	47,058
Prepayments	86,998	51,417	53,395	22,534
Employees	56,574	56,668	55,943	50,782
Other Receivables	-	247,255	-	-
	4,440,027	3,147,724	2,880,304	1,660,426
Total	5,472,789	4,175,503	3,069,873	1,974,497

20 Current Asset Investments

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
Listed investments	108,030	93,192	-	-
Other investments	2,129,980	161,722	1,983,011	-
	2,238,010	254,914	1,983,011	-

21 Creditors: Amounts falling due within one year

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
Bank Loans and Overdrafts	17,328	-	17,328	-
Suppliers	487,122	463,002	-	-
Advances for charitable activities	88,264	85,295	-	-
Due to associated charities	558,622	87,091	814,421	82,450
Due to local congregations	3,742	20,875	3,742	20,875
Employees	43,468	31,767	56,825	31,767
Accrued expenses	450,376	289,044	260,056	194,603
Deferred income	25,067	19,976	19,338	4,667
Agency/Trust Accounts	98,289	52,035	-	1,140
Taxes payable	111,359	-	111,359	-
Other Creditors	174,919	150,165	72,936	91,154
	2,058,556	1,199,250	1,356,005	426,656

22 Creditors: Amounts falling due after one year

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	£	£	£
Deferred income	30,971	34,161	30,971	34,161
Returnable deposits on retirement properties	189,524	191,411	189,524	191,411
	220,495	225,572	220,495	225,572

Of which amounts falling due after one year, not wholly payable within 5 years

Repayable other than by instalments	90,024	123,264	90,024	123,264

British Union Conference
Notes to the Financial Statements
For the year ended 31 December 2023

23 Statement of Funds (Group)	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	13,122,073		(349,368)	250,940	13,023,645
Property Revauation	20,495,000				20,495,000
Voted Provision for Buildings	860,844	2,826	(378,372)	438,025	923,323
Revolving Investments	500,000				500,000
Retirement Facilities	190,624		(81,886)	(107,197)	1,541
Other Program Funds	751,841	99,741	(290,294)	149,172	710,460
Total Designated Funds	35,920,382	102,567	(1,099,920)	730,940	35,653,969
General Funds					
Tithe Fund	(2,761,546)	7,726,989	(4,761,156)	(1,706,016)	(1,501,729)
Other General Funds	12,855,198	8,792,500	(9,389,979)	657,526	12,915,245
Pension Deficit	-				-
Total General Funds	10,093,652	16,519,489	(14,151,135)	(1,048,490)	11,413,516
Total Unrestricted Funds	46,014,034	16,622,056	(15,251,055)	(317,550)	47,067,485
Restricted Funds					
Humanitarian Development and Relief	2,419,072	2,643,764	(2,479,963)		2,582,873
Donations for World Missions	-	112,262	(112,262)		-
Communication in Britain & Ireland	1,205,260	295,737	(369,711)	9,273	1,140,559
Legacy funds	205,329				205,329
Local Congregational Funds	1,003,600	150,867	(196,920)	136,334	1,093,881
Funds donated for Welfare	26,342	18,809	(39,947)	15,778	20,982
Funds for Educational Support	2,273	112,430	(169,368)	156,165	101,500
Total Restricted Funds	4,861,876	3,333,869	(3,368,171)	317,550	5,145,124
Total Funds	50,875,910	19,955,925	(18,619,226)	-	52,212,609

British Union Conference
Notes to the Financial Statements
For the year ended 31 December 2023

23 Statement of Funds (Charity)	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	9,209,708		(223,316)	200,564	9,186,956
Property Revauation	20,495,000				20,495,000
Voted Provision for Buildings	860,844	2,826	(378,372)	438,025	923,323
Revolving Investments	500,000				500,000
Retirement Facilities	190,624		(81,886)	(107,197)	1,541
Other Program Funds	751,841	99,741	(290,294)	149,172	710,460
Total Designated Funds	32,008,017	102,567	(973,868)	680,564	31,817,280
General Funds					
Tithe Fund	(2,761,546)	7,726,989	(4,761,156)	(1,706,016)	(1,501,729)
Other General Funds	9,300,357	5,236,160	(5,740,186)	707,902	9,504,233
Total General Funds	6,538,811	12,963,149	(10,501,342)	(998,114)	8,002,504
Total Unrestricted Funds	38,546,828	13,065,716	(11,475,210)	(317,550)	39,819,784
Restricted Funds					
Donations for World Missions	-	112,262	(112,262)		-
Communication in Britain & Ireland	1,205,260	295,737	(369,711)	9,273	1,140,559
Local Congregational Funds	1,003,600	150,867	(196,920)	136,334	1,093,881
Funds donated for Welfare	26,342	18,809	(39,947)	15,778	20,982
Funds for Educational Support	2,273	112,430	(169,368)	156,165	101,500
Total Restricted Funds	2,237,475	690,105	(888,208)	317,550	2,356,922
Total Funds	40,784,303	13,755,821	(12,363,418)	-	42,176,707

24	**Analysis of net assets between funds**	Unrestricted Funds £	Restricted Funds £	Total **2023** £	Total **2022** £
	Tangible fixed assets	33,518,645	-	33,518,645	33,617,073
	Investment property	200,000	-	200,000	200,000
	Current Assets	15,627,891	5,145,124	20,773,015	18,483,659
	Creditors due within one year	(2,058,556)	-	(2,058,556)	(1,199,250)
	Creditors due in more than one year	(220,495)	-	(220,495)	(225,572)
	Total Funds	47,067,485	5,145,124	52,212,609	50,875,910

25	**Net cash flow from operating activities**	**2023** £	**2022** £
	Net incoming resources before revaluations	1,336,699	1,626,719
	Adjustments to remove non-cash items:		
	Returns on investments & servicing of finance	(1,239,576)	(1,334,862)
	Depreciation of tangible fixed assets	349,368	269,134
	Provision for bad debts	(51,671)	16,361
	Deficit / Surplus on disposal of fixed assets	-	250,924
	Unrealised loss/(gain) on investments	(1,983,096)	(27,867)
	Changes in working capital:		
	(Increase) / Decrease in stocks	12,054	(94,550)
	(Increase) / Decrease in debtors	(1,245,615)	323,167
	Increase / (Decrease) in creditors	854,227	(399,173)
	Increase / (Decrease) in Pension Liability	-	
		(1,967,610)	629,853

26	**Analysis of cash flows from investing activities**	**Total 2023** £	**Total 2022** £
	Dividends, interest and rents from investments		
	Rents, dividends and interest from investments	1,239,576	1,334,862
	Interest paid	-	-
	Net cash inflow from returns on investments and servicing of finance	1,239,576	1,334,862

27	**Analysis of cash and cash equivalents**		
	Cash at bank and in hand	4,687,825	6,064,078
	Deposits treated as liquid resources	6,617,210	6,219,931
		11,305,035	12,284,009

28 Related party transactions

The charity is affiliated to the General Conference of Seventh-day Adventists (a USA non-profit organisation), whose divisional office, the Trans-European Division, is at 119 St Peter's Street, St Albans, Herts AL1 3EY

Regional conferences affiliated to the charity are:
North England Conference of Seventh-day Adventists, 22 Zulla Road, Nottingham, NG3 5DB
South England Conference of Seventh-day Adventists, 25 St Johns Road, Watford, WD17 1PY
The charity has tithe-sharing agreements with each of these associated charities.

	General Conference	North England Conference	South England Conference	2023	2022
	£	£	£	£	£
Tithe-sharing grants received	388,188	1,339,275	3,081,096	4,808,559	4,324,424
Tithe-sharing grants made	322,472			322,472	423,128
Tithe-sharing grants received for pension deficit		892,850	2,054,064	2,946,914	2,892,824
Other Grants Received	421,989			421,989	229,458
Other Grants made		12,000	27,226	39,226	191,750
Amounts due to charity < 1 year	64,316		1,873,435	1,937,751	682,020
Loans due to charity < 1 year		65,266	20,825	86,091	88,133
Loans due to charity > 1 year		34,937	17,850	52,787	47,703
Amounts due by charity < 1 year	-	198,885	-	198,885	-

29 Principal Subsidiaries:

Company		Country	Shareholding	Description
The Stanborough Press Ltd Alma Park Road, Grantham, Lincolnshire	Charity No. 235245 Company No. 41819	UK	100%	Publishing and distribution of Christian literature Trustees are appointed by the BUC executive committee
Adventist Development & Relief Agency Garston, Watford, Hertfordshire	Charity No. 1074937 Scottish No. 37726	UK	N/A	Humanitarian Aid Trustees are appointed by the BUC executive committee
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	UK	N/A	Titular holder of property Support of local congregations Trustees are appointed by BUC executive committee
Stanborough School Garston, Watford, Hertfordshire	Unincorporated	UK	N/A	Christian education at primary and secondary levels Majority of trustees are appointed by the BUC executive committee

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1044071

Accounts

British Union Conference of Seventh-day Adventists

Registered Charity No:
England and Wales: 1044071
Scotland: SC040701

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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British Union Conference of Seventh-day Adventists
Reference and Administrative Details of the Charity,
its Trustees and Advisors
For the Year Ended 31 December 2022

Trustees

Pastor E B Brooks (Chairperson)
Pastor J C Surridge (Executive Secretary)
Mr W Aguiar (Treasurer)
Pastor J Adamovic
Pastor G Allcock
Pastor K Andrasi
Mrs P F Asamoah
Dr J Baildam (Resigned 1 Apr)
Pastor N Barrett (From 9 Dec)
Mr D Billett
Pastor J Botha
Pastor P Chenjerai
Dr S Currow (From 1 April)
Dr E P Dorairaj
Mrs L S Flemmings-Danquah
Mr A Gardiner
Pastor M Holness (Resigned 15 Sep)
Pastor K Johns
Mr D Johnson
Pastor G Kumi
Mr C Lethbridge
Mr F Mahlangu
Mrs H Mathieu
Mrs N Ninvalle
Pastor E Osei
Pastor A Peck (Resigned 22 Oct)
Mrs S Platt-McDonald (From 22 Oct)
Miss E Sanguesa
Pastor D Serb
Pastor K Thomas
Dr J Thompson (From 3 Feb)
Pastor M Walker
Mr S A Walters

British Union Conference of Seventh-day Adventists
Reference and Administrative Details of the Charity
its Trustees and Advisors
For the Year Ended 31 December 2022

Registered Charity Numbers

England & Wales 1044071
Scotland SC040701

Auditors

Moore Kingston Smith LLP
4 Victoria Square
ST ALBANS, AL1 3TF

Solicitors

Anthony Collins LLP
134 Edmund Street
Birmingham, B3 2ES

Pension Scheme Advisors
(Actuarial & Administrative)

Barnett Waddingham LLP
Chalfont Court, Hill Avenue
AMERSHAM, HP6 5BB

Principal Office

Stanborough Park
Garston, WATFORD, WD25 9JZ

Bankers

HSBC Bank plc
73 High Street
WATFORD, WD17 2DS

Solicitors

Penman Johnson
5 George Street
Watford, WD18 0SQ

Pension Scheme Advisors
(Solicitors)

Sacker & Partners
29 Ludgate Hill
LONDON, EC4M 7JQ

The Trustees submit their annual report and the audited financial statements of the British Union Conference of Seventh-day Adventists (the Charity) for the year ended 31 December 2022. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP2015) "Accounting and Reporting by Charities" issued in July 2014. They have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. The Trustees confirm that they have sought to comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, Governance and Management

Constitution

The constitution currently in force was last amended on 22 October 2021.

Method of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Policies Adopted for the Induction and Training of Trustees

New trustees are provided with electronic copies of the Charity's constitution, its Policy Book and Education Handbook, Pension Plan Explanatory Booklet and minutes of the executive committee meetings for the current year. In addition, each trustee receives a copy of the Charity Commission document "The essential trustee – what you need to know, what you need to do" and the regular Charity Commission Newsletters. In addition, Trustees are provided with regular bulletins from the Churches Legislative Advisory Service.

In as much as the majority of new trustees start their term of office at the commencement of each new quinquennium the primary induction is provided at the first meeting of the quinquennium, with further support during the term of office. For the current trustees this induction took place over the weekend of 5 to 7 November 2021 at the De Vere Staverton Park Conference Centre.

Organisational Structure and Decision Making

The Charity is the principal administrative body of the Seventh-day Adventist Church in the United Kingdom and the Republic of Ireland. It generally works in harmony with the policies of the Church's international office of the General Conference of Seventh-day Adventists, the Trans-European Division, situated in St Albans, Hertfordshire.

Within its territory, the Charity carries out its objects both directly and through related organisations. Principally the latter consist of three 'Missions' in Ireland, Scotland and Wales respectively (all branches of and financially dependent upon it), two 'Conferences' in North and South England respectively (both registered charities in their own right and financially self-supporting).

Within these latter organisations the objects are pursued mainly through a network of local churches which are heavily dependent upon a large pool of voluntary lay support.

Additionally, specialised aspects of the Charity's purposes are performed on its behalf by a number of subsidiary organisations.

Related Organisations

The following subsidiary organisations have carried out certain aspects of its operations:

- Adventist Development and Relief Agency – UK (Humanitarian agency for development and disaster relief)
- House of Natural Foods Ltd. (Sale of natural foods)
- Seventh-day Adventist Association Ltd (Titular owner of the Charity's land & buildings)
- Seventh-day Adventist Church in Ireland (SDACI)
- Seventh-day Adventist Trust Company (Executor for Charity members)
- Stanborough Press Ltd (Publishers)
- Stanborough Schools (One Primary and One Secondary School)

Reporting Serious Incidents

The Trustees continue to assess the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate our exposure to the major risks and that there were no serious incidents that they failed to bring to the Commission's attention.

Safeguarding

Through the activities of local congregations and the Youth, Family and Children's Ministries departments the Charity works with children and has a safeguarding policy and a procedure for DBS Disclosure applications for employees and volunteers working with children and also for those working with vulnerable adults.

Objectives and Activities

Policies and Objectives

The Charity has adopted the following objectives in pursuit of its mission to proclaim the everlasting gospel of our Lord and Saviour Jesus Christ, to teach the commandments of God as the supreme rule of life and to encourage people to become His disciples and responsible members of the Church and to support charitable and humanitarian work which is in harmony with the doctrines and principles of the Seventh-day Adventist Church:

- Create a strong evangelistic vision in regional offices, institutions and local congregations.
- Create and sustain an efficient pastoral team that will help to fulfil the mission of the Church.
- Develop diverse yet inclusive faith communities that are sensitive to the needs of their local communities.

Strategies for Achieving Objectives

In summary the strategies used to achieve the above objectives have been to:

- Provide financial, policy and administrative support to regional and institutional offices and boards.
- Provide financial, policy and administrative support to a programme of Christian education that will prepare children and young people for service to God and society at large.
- Develop the Adventist Discovery Centre correspondence school as an effective and significant distance learning resource.
- Support regional offices and local churches with training and resources in the areas of children, family, women, youth, pastoral and personal ministries and health.

Achievements and Performance

During 2022 the Church experienced growth in church membership in all its regional sections and at the year-end registered a total of 852 accessions through baptism and a further 145 by profession of faith. Total net growth for the year was 867, taking the membership figure at 31 December 2022 to 41,268.

Review of Activities

The Seventh-day Adventist Church congregational activities that take place, in the 301 churches and 121 smaller congregations, seek to provide public benefit by the advancement of religion through a variety of centres for weekly worship services, prayer meetings and other programmes that are open to the local communities in which they are located. Depending on the size and resources of the local congregation these activities include weekly family worship, Bible study classes for all age ranges from infancy to adult, prayer meetings, and Adventurer, Pathfinder and senior citizen clubs, health awareness events and family support programmes. These local congregational activities are supported from the regional and national headquarters through various departmental training events, activity programmes, and personnel support and resource provision.

Some of the support provided from national headquarters is outlined below by department:

Adventist Discovery Centre – C Salcianu

The ADC is a correspondence school and resource centre. We offer free distance learning to help members of the public discover more about the Bible and about their personal health and well being. The four ADC vectors are: online and mailed courses, books along with other valued resources, FreeBible programme, and social network communities for interactive studies. Our centre welcomes people of all backgrounds and abilities.



The Adventist Discovery Centre (UK and Ireland), formerly known as the Voice of Prophecy, was founded in 1945, as part of a world-wide network of Christian correspondence schools. From USA to Australia, and from South Africa to the Caribbean, currently there are 140 affiliate schools, in 127 countries, sharing resources in more than 100 languages and dialects.

Year 2022 brought several changes such as: appointment of a new Principal (pastor C. Salcianu), having a visual identity (logo, colours, fonts, graphics), an improved look and website functionality for FreeBible, a new website for ADC resources and launching its companion

platform for courses, new advertising products (flyers, business cards) and campaigns (Facebook, Google Ads), resources (articles, booklets, newsletters).

In the post-pandemic context we launched several initiatives to relink with all our former students: letters, newsletters to our full database, sending newsletters and writing articles (in Messenger, the journal for the Adventist Church in the British Isles) to inform pastors and membership about our newest developments. Our work with inmates in HMP institutions increased compared to the previous year, and our prison ministries team continued to visit and to introduce new students.

Work continued in the training and launching of local points of contact for ADC: (1) the team participated to events such as BEAMS and Evangelism Expo, (2) visiting churches with the purpose of promoting the ADC, (3) presentation of our resources to intern pastors, (4) online seminars and involvement in Reflecting Hope initiative.

In 2023 the ADC aims to:

- boost the number of paper and online students, and an increased number of interactions with them;
- launch new products: 3 redesigned Archaeology courses, one book Try Jesus! (based on the course of the same name), a new course on the topic of family;
- invest and master the advertising of FreeBible and ADC websites and resources;
- provide resources on new online platforms, for the Reflecting Hope initiative.

Children's Ministries – L Ackie

The primary role of the Children's Ministries (CM) department is to partner with leaders at every level of the church structure to support children to fulfil their potential in the areas of spiritual, emotional and physical health. To this end, we provided appropriate ministry resources to facilitate ministry to children through the British Union Conference (BUC) Children's Ministries web page. This involved downloadable Bible study guides,

The CM department facilitated training events throughout the Union, providing instruction on how to run effective Sabbath School programmes. The Gracelink curriculum provides interactive resources that utilise varying learning styles. These materials are designed to be accessible to children with limited knowledge of Christianity, and they highlight values and relational principles relevant to every walk of life.

The department supported churches conducting Children's Ministries outreach programmes, encouraging community children to engage with spiritual matters through crafts, drama and play (Messy Church, Godly Play) programmes.

We delivered ongoing training for leaders to facilitate Children's Ministries programming in their churches and communities. To maximise attendance, training was conducted online throughout the year. Approximately 250 attendees accessed the training we provided.

Along with Family Ministries, this department oversaw reviewing and implementing the Church's safeguarding policy, Keeping Our Church Family Safe (KCFS), to ensure best practice in protecting children and adults at risk. Safeguarding training was provided for church pastors and church members across the Union. Once again, most training was conducted online. As Union directors have responsibility for the Missions (Ireland, Scotland & Wales), day training events were held for all members working with children and adults at risk of harm.

On an annual basis, Sabbath days are set aside to highlight ministry to children. Resources generated at the world church headquarters were adapted and provided for designated Children's Ministries days. These days provide excellent opportunities to invite community guests to experience the life of the Church.

Children's Ministries was promoted throughout the year through local church programming.

Communication – S Davies

In the past year, the Communication and Media Department has been responsible for sharing corporate information and stories of events within the United Kingdom and Ireland. The department facilitated internal and external communication with its various audiences. In 2022 we provided resources and training for local churches and leaders in the Conferences and Missions. The aim was to promote good internal and external communication.

We engaged in responding to several inquiries from the public through our information enquire page on our website. The information page has been one of our busiest engagement channels with external enquirers.

Information about activities by the organisation and churches within the British Union Conference (BUC) has been shared regularly via our BUC news, on our website, social media and to subscribers.

The department also manages the Adventist Media Centre (UK). We produced video releases, including a video production of the BUC strategy and a 360-degree video of significant events in 2022. One of the presentations included a five-part Christmas Carol Service video. This production aimed to externalise Christianity when people were open to receiving faith. All five videos combined received 12,301 views and 219 likes. This impact is essential because they were unique likes, meaning people truly liked and engaged with the content.

We uploaded the content on two different platforms by collaborating with 'One Sound Music', which had 10.1k Subscribers and BUC TV, with 4.43k Subscribers. Some engagements with our entities involved helping to promote their community engagement endeavours, such as the Tottenham Lighthouse provisions of groceries regularly to help families struggling with the 'cost of living crisis.' The Communication department helped to engage the media to publicise their community work. As a result, ITV News featured one of their initiatives to help families

who went for groceries that day receive an additional £40 for their energy bill.

The department continues to engage with all departments of the organisation to share news and coverage of their events for internal and external consumption.

Community Services – S Platt-McDonald

Key departmental objectives:

1. To be part of the community building a presence, influence and impact through outreach ministry.
2. To make our churches welcoming and relevant to every one regardless of age, gender, ethnicity, religious persuasion, cultural background or any other difference that distinguished them.

Values: Adaptability; Compassion; Equity; Human Dignity; Inclusion; Non-judgemental; Understanding.

Operational Focus:

Building trust, Valuing diversity, Fostering inclusion, Meeting needs.

The work of the British Union Conference (BUC) Community Services department has sought to fulfil the above mission by organising interventions based on the following:



Erdington Adventist Church donates materials to BUC Adventist Community Services Cost-of-Living Crisis Project

- social justice,
- compassionate outreach addressing presenting needs,
- spiritual nurture needs,
- mission mandate fulfilment
- relational support & training
- total membership involvement / church engagement

KEY PERFORMANCE INDICATORS:

REACHING UP – Spiritual development and nurture

To emulate the ministry of Christ by making the gospel available to all diverse groups through, relevant, compassionate service and inclusive worship.

Increased dissemination of relevant publications to nurture spiritual growth.

Facilitating a Prayer Network for individuals with personal, social, political and religious challenges in order to offer practical and spiritual support to themselves and their families.

1. Post pandemic emergence saw increased demand for spiritual support not only for church members but for individuals in the general public.
2. Supporting and accessing various prayer networks to support families with COVID-19 diagnosis, those hospitalised during the pandemic and the families of the bereaved.
3. 350 Bereavement books giving out to community members experiencing bereavement
4. Zoom inspirational messages for building faith.
5. 52 Weekly WhatsApp faith building reflections.
6. An increased demand for the facilitation of Bereavement Support groups for churches and community entities and development of Bespoke Bereavement Care Ministry Boxes.
7. Referral of individuals for spiritual nurture and Christian Counselling.



Departmental resources used for community outreach initiatives

REACHING OUT - Mission focussed activities, evangelism & community enhancement

This department aims to foster a welcoming and sensitive environment that makes our churches relevant, inclusive and available to every person, regardless of age, social class, gender, religious persuasion, ethnicity or disability.

1. Participated in COVID-19 Community Memorial Service for individuals who lost family members and friend to the virus.
2. Facilitated 31 ACS national refugees crisis response for Ukrainian Refugees.
3. Formulation of 10 Point Integrative Model for Refugee Support.
4. Collaboration with One Vision to welcome Ukrainian Refugees to the UK.
5. Launch of LAYERS project as a response to energy crisis.
6. Launch of SHARE project as a response to the cost-of-living crisis.
7. Expansive collaboration with external agencies and voluntary support groups in the community, to support church membership and members of the general public.
8. Continued partnership working with One Vision Project to disseminate support packages, food & resources to families impacted by COVID-19.
9. Working with churches to facilitate food and daily essential to communities struggling with the cost-of-living crisis.
10. Support and collaborative working to assist churches in their outreach to the homeless community.
11. Delivery of publications for holistic wellbeing for community individuals.
    - Dissemination of COMFORT books – Solace, Support & Strength for Times of Grief
    - Dissemination VOICES - *Urban Pain – Urban Promises* to church and community members.
    - Publication – Overcoming with God - Achieved 70% sales of purchased stock.

12. Community Bereavement Care workshops undertaken.
13. Community Mental Health presentations on the Mental Wellbeing impact of COVID-19 pandemic.
14. Increase in donations to food and clothes banks for individuals in need in the community.
15. Additional resources developed for refugees and traveller communities.
16. Enhancing Community Cohesion through the participation and celebration of cultural days. The BUC Director, Sharon Platt-McDonald, spoke at a number of community events in 2022.
17. Participated in Parliamentary Round Table discussion with Faith leader on their cost-of-living crisis interventions.



Parliamentary visit with Faith Leaders sharing their interventions in response to the Cost-of-Living Crisis

REACHING IN - Development and nurture of leaders and membership

Our objective is to encourage an inclusive approach that enables each individual to fully participate in the life of the church through worship, fellowship and service in a way that is meaningful to them and allows them to grow spiritually.

1. Training Community Services leaders on the BUC Bereavement Care Befriender programme.
   - Dissemination of materials on grief recovery.
   - Dissemination of information on coping mechanisms when experiencing trauma and bereavement.
   - Participation in online training sessions to deliver wholistic care, support and nurture to members of the public.
2. Training Community Services leaders on Emotional Resilience to face challenging life events.
   - Dissemination of Emotional Resilience materials to support individuals during changing and challenging life season.
3. Participated in ADRA Advocacy Training for Community Services leaders.
4. Training Community Service leaders on assessment of community needs prior to implementing outreach initiatives.
5. Training Community Leaders on evaluation of community outreach initiatives.
6. Support and development materials to enhance Community Services leaders in their role.

REACHING ACROSS - Whole church connectivity and engagement

Engaging the whole church in meeting the needs of diverse individuals by included them in corporate training events and making relevant resources available to them.

1. Bereavement Care training for church outreach.
2. Dissemination on Food Safety Policy for church outreach feeding initiatives.
3. Supporting and training of Community Services leaders in their operating Soup Kitchens from their churches.
4. Training on Food Hygiene policy for Community Services leaders and churches providing food to families and communities during the cost-of-living crisis.
5. Support of Community Hubs across the BUC.
6. Bereavement Support Care to churches with grieving members.
7. Augmentation of Bereavement Care packs for church membership and members of the general public.
8. Evaluation of churches outreach initiatives to the community.
9. Resources boxes created for churches to supplement their materials for community outreach.



BUC Adventist Community Services donations to Willesden Adventist Church United Drop-In-Centre

Education – L McDonald

Motto: Educating for Eternity

Adventist education is built on the beliefs and values of the Seventh-day Adventist Church and that all activities of a school are Bible-based, Christ-centred, Service-oriented, and Kingdom directed.

BUC STRATEGIC PLAN - Strategic Priority 5: Education

Aim:

- To develop a cohesive and inspirational Adventist education provision, utilising best practice, inclusion & innovation, driving attendance.

Objectives:

- Explore the value proposition of Adventist education in the United Kingdom and the Republic of Ireland.
- Utilise current best practice and innovation in our educational institutions.
- Cultivate a growth mentality that drives excellence and raises educational standards and attainment in all our educational institutions.

Education Department Vision

Every school to provide outstanding education within the Biblical worldview framework of Seventh-day Adventist education established around the world.

Values

The aim of true education is to restore human beings into the image of God as revealed by the life of Jesus Christ. Only through the guidance of the Holy Spirit can this be accomplished. An education of this kind imparts far more than academic knowledge. It fosters a balanced development of the whole person (spiritual, physical, intellectual, and social-emotional); a process that spans a lifetime. Working together, homes, schools, and churches cooperate with divine agencies to prepare learners to be good citizens in this world and for eternity.

The mission of the Education Department of the British Union Conference of Seventh-day Adventists has been to:

- Promote the values of Seventh-day Adventist education throughout the constituency of the Union and to make education a vehicle for helping pupils to come to know Jesus;
- Formulate and develop the educational policy framework and instruments necessary for delivering an efficient, effective and outstanding education service;
- Provide support, advice and to monitor the work of educational institutions operating within the authority of the British Union;
- Seek to improve the access to Christian education for Adventist children.

The above mission is delivered through the five broad operational areas set out below:

1. **Administration**
    - Strategic planning
    - Initiating policies to further the mission of the department
    - Managing the ongoing review of education policies
2. **Development**
    - Negotiating state-maintained status for BUC schools
    - Promoting the concept of church-based primary schools
    - Organising the writing of curriculum documents
3. **Evangelism**
    - Promoting and monitoring the use of faith and learning curriculum materials by our teachers
    - Encouraging each school to formulate a Spiritual Master Plan
    - Monitoring the impact of schools on pupils' spiritual and moral development and church growth
    - Development of educational outreach initiatives

4. Raising Education Standards

- BUC-wide school operation as a federation of schools
- Assisting schools with whole school review and operational and strategic planning
- Preparation for the three yearly primary external inspection cycle and the 3-5 year AAA inspection
- Regular monitoring of secondary schools
- In-service training and the development of curriculum materials
- Co-ordinated school to school support through subject and area networks

5. Services

- Attending School Board meetings
- Holding regular consultation meetings with headteachers
- Developing and maintaining the education website
- Producing home schooling materials for parents
- Advising and supporting education secretaries in local churches
- Supporting SDA members working in the education sector
- Supporting families of children attending mainstream education

6. Marketing

- Production of a nationwide marketing strategy
- Marketing schools to the church and the wider community through various media, including social media platforms

The academic years 2021/2022 and 2022/2023 overlap in our recording. In 2022 the following has transpired as the academic year 2022/2023 is the first full year of all pupils returning to full-time on-site education since the start of the pandemic. Schools have had to deal with the fallout from loss of learning. SDA schools, due to their small class sizes have been able to manage the catching up, where required and in many cases have not suffered too much loss. Activities in 2002 are as follows:

Senior Appointments

Director of Education

The BUC elected a new, highly experienced Education Director who has sought to relaunch the work of Seventh-day Adventist education throughout the British Isles. A new union-wide strategic plan for education has been produced aligned with the wider BUC Strategic Plan.

Key responsibilities are:

- Strategic oversight of the 7 Seventh-day Adventist Schools
- Supporting the needs of:
  - Families of pupils within mainstream education
  - Home schooling families

- SDA members working in mainstream education
- Education leaders in the local churches

Immediate priorities:

1. Whole school reviews focussing on improving teaching and learning
2. Ensuring that all schools meet the good and/or outstanding criteria for the current Ofsted Education Inspection Framework (2019) and Independent Schools Inspection (ISI) framework
3. Ensuring that all schools have firmly embedded the Seventh-day Adventist education ethos with the framework of a Biblical worldview
4. Re-opening the Stanborough Secondary School boarding school to offer wider access to an SDA secondary education
5. Improved marketing of all SDA schools within the church and the wider community

Headteachers

Two headteachers were appointed, one secondary and one primary (see individual school reports)

Current School Numbers on Roll

School	Opened	Capacity	Break-even	Apr Roll 2022	Dec Roll 2022	Fees/ non-fees
Stanborough Secondary	1919	200	80	54	61	✓
Stanborough Primary	1919	120	80	68	59	✓
Fletewood	1919	72	53-55	48	48	✓
Hyland House	1923	97	75	45	44	✓
Newbold	1941	94	62	55	52	✓
Dudley House	1970	70	40	18	20	✓
Harper Bell	1989	210	189	190	179	X
Total in all schools		**863**		**478**	**463**	

Numbers are continuing to climb after the pandemic that hit all schools, especially independent schools.

Main impact on school roll numbers

- Impact of the pandemic is still being felt. The boarding facility of the secondary school was closed due to the pandemic and had not yet reopened.

- The strain on family income resulting from the cost-of-living crisis has meant that fewer families are able to afford school fees
- Limited marketing of schools within the church and the wider community

Training

Two specific training events have been undertaken by the BUC Education department to help preparation all schools for the more rigorous Ofsted Inspection Framework that is now is place. All schools were previously inspected under the old inspection framework.

Individual School Highlights

Stanborough Secondary School: The appointment of a highly experienced (c30 years in mainstream education) headteacher, in September 2022, has resulted in an immediate impact on all aspects of school. Aggressive marketing has already seen an increase (13%) of pupils attending to the school within the first term. The hope is for a minimum increase of 23% (70 pupils) by the end of the academic year. The numbers requesting the boarding facility has also been observed.

A whole school review in June revealed areas for development. An ISI inspection in October concurred with the findings of the review and recognised the immediate improvements addressed by the new senior leadership appointment. The school achieved the following judgement:

- Quality of education: Sound
- Personal Development: Outstanding*

**The lead inspector reported that ISI will be implementing a revised inspection framework and had the school been inspected under the new framework it would have received the new grading of 'exceptional' for Personal Development.*

The school is supported by the Director of Education, in the role of Executive Head to facilitate rapid school improvement. Numbers continue to increase.

Preparation has begun in earnest to re-open the boarding facility and the launch of Project £21 was initiated to help with the partial refurbishment of the bedding for the 100 beds/39 rooms. There has been great response to the project by church members.

The relaunching of the alumni has also contributed to reigniting interest in the school.

It should be noted that the BUC provides significant financial support to the school.

Stanborough Primary School: The school has been on a journey of rapid improvement and received a monitoring visit from Ofsted (February) and a final full inspection visit (June). The journey has been:

Overall effectiveness	March 2019	June 2022
The quality of education	Requires improvement	Requires improvement
Behaviour and attitudes	Requires improvement	Good
Personal development	Requires improvement	Good
Leadership & management	Inadequate	Requires improvement
Early years provision	Good	Requires improvement

Independent Standards

	March 2019	Monitoring Visit	June 2022
Unmet standards	26	6	0
Met standards	8	28	34
Total	34	34	34

The school now has an overall judgement of 'Requires improvement' (in recent years, the term 'requires improvement' has replaced the previous grade of 'satisfactory' under the new Ofsted framework). A robust action plan has been put in place with the expectation of receiving a 'good' judgement at the next inspection. The inspectors praised the school for the huge improvements made, recognising that when the school first went into a category there was a different inspection framework in place, and that the school should be pleased with the improvements made under the greater rigour of the new inspection framework.

In June, when Queen Elizabeth II celebrated 70 years on the throne, the longest reign of any monarch in the UK. As part of the celebration, Stanborough Primary School planted an apple tree on the school grounds for the Queen's Green Canopy (QGC), which invites individuals, groups and schools to 'plant a tree for the jubilee'. The school was pleased to be joined by Mr Dean Russell, the Conservative MP for Watford. Andy Tomilson, the area manager for Co-op; Harjit Singh, The Chair of One Vision Trustee and Inter-Faith; Enoch Kanagaraj, the school's parent governor and manager for Co-op, for this special occasion.

The children took part in a presentation about the Queen and her reign over the past 70 years and the importance of caring for our planet and each other. The ceremonial tree planting followed this. Dean Russell said: "The Queen's Green Canopy is a brilliant project and a wonderful way to mark Her Majesty's Platinum Jubilee." He also reminded the children of the importance of caring for one another and the wider community as we all play a unique role in making our world a better place.



In October the children were also part of the

another 'tree planting' initiative in the Peace Garden of the BUC, attended by various dignitaries of the church and the community, including Deputy Lieutenant, Akthar Zaman and Cllr Annie Brewster, Chairman of Hertfordshire Country Council.

Hyland House School: 2022 saw the retirement of its headteacher and the appointment of a new headteacher who brings a wealth of experience from the mainstream sector. The school continues to develop in all areas and was pleased to achieve great end of year results from pupils after two years of no official government assessments due to the pandemic.

The data below shows pupil achievement at the end of the summer term 2019 and 2022 in comparison to the National standard. Hyland House School's performance continues to be above the national standard.

Key Stage 2 SATs (Year 6)	Hyland House 2022 *Percentage who "Achieved Standard"*	National Statistics 2022 *Percentage who "Achieved Standard"*	Hyland House 2019 *(last results before Pandemic*	National Statistics 2019 *(last results before Pandemic)*
Reading Comprehension	100%	74%	88%	73%
Spelling, Punctuation and Grammar (SPaG)	100%	72%	100%	78%
Writing (Teacher assessment)	100%	69%	100%	78%
Mathematics	86%	71%	100%	79%
Science (Teacher assessment)	100%	79%	100%	83%
SATs papers for Reading, SPaG and Mathematics are provided by, and returned to and marked by, government agencies. Schools are required to submit teacher assessments for Writing and Science and these were internally moderated.				

Key Stage 1 SATs (Year 2)	Hyland House Results
Reading Comprehension	100%
Spelling, Punctuation and Grammar (SPaG)	100%
Writing (Teacher assessment)	100%
Mathematics	100%
Science (Teacher assessment)	100%

Staff have now begun in earnest for the plans to celebrate 100 years of providing SDA education.

Fletewood School: 2022 saw the jubilee and, shortly after, the sad death of our monarch, Queen Elizabeth II. It was quite a profound experience to be able to share with the children such contrasting events in all our lives. So many of us have never known any other monarch and it was an honour to be able to celebrate as a school such an amazing figure in our history. The children held a wonderful 'street party' to celebrate her 70-year reign and then, only a few short months later, took part in a very poignant assembly to say goodbye to her. In only a few months' time, we will be celebrating once again when our new monarch takes to the throne.

The purchase of a new suite of iPads for the new academic year 2022/2023 has contributed to improvement of IT provision throughout the school.

Newbold School: In 2022 we returned to our usual 'all singing, all dancing' nativity play - 'Godfrey Humps' this year, staged at Newbold Church, which is very well received.

For some time, the school building was desperately in need of renovation. Plans for a beautiful new extension were approved by the local council. Unfortunately, lack of finances, for a variety of reasons, ended the project. In 2022, the money that had been set aside by the SEC for the extension provided enough funds for a renovation project, which took place over the summer holidays of 2022. The school now looks much better. Some further work needs to be completed over the next year or so, but our building now looks more appealing than before.

Harper Bell School: In June 22 attended the unveiling of the National Windrush Monument at London's Waterloo Station, London. The headteacher was interviewed by The Voice Newspaper prior to the much-anticipated unveiling, stated that "the Windrush Generation deserve everyone's respect. The Windrush Generation is not only to be celebrated but they need to be understood too. As a head teacher my job is to make sure that the children's education is the broadest it can be especially when it is so pertinent."



Harper Bell is the first and only voluntary-aided, Seventh-day Adventist church. In July 2022 it received its first Section 48 - Ofsted inspection (for religious distinctiveness). It was pleased to be able to announce, and give praise to God, that HBSDA School achieved a rating of outstanding for its inspection for religious distinctiveness and the impact it has on pupils' outcomes. (All state-funded schools designated as being a faith school must undergo this specific inspection in addition to its regular (Section 5 or 8) Ofsted inspections.)

This is a fantastic achievement when you realise that there is only one other school (CofE) that has achieved this rating in the West Midlands area. Normally a school would not receive a rating above its regular Ofsted rating; the current rating is good with Outstanding Early Years provision.

Furthermore, HBSDA School being the only state-funded SDA school, this is therefore a historical milestone in the British education system, as they are indeed the first SDA school to have ever been inspected under Section 48. They have now set the benchmark for any other school that might attract state funding.

Dudley House School: In 2022 the school was the first of our schools to receive local authority funding to enrol a student from a Ukrainian family fleeing the war. The school continues to look at ways of growing its numbers and are exploring all options.

A great marketing initiative took place in October. The school marketing committee organised a 'Find Dudley' treasure trail over half term to help promote the school. 'Dudley' our school mascot, has been searching for something special in Grantham. Children were able to find out what Dudley has been looking for by visiting places in Grantham and solving the clues. Clue sheets were available from Grantham library or from the school website and had to be deposited back at the school, leading people to visit the school site.

Like many of our schools, Dudley House invites all pupils to join the church Pathfinder Club which several of the school children attend. The club takes place every two weeks and any child aged 4 years or older would be welcome to join.

Commendation

"A teacher affects eternity. He *[She]* can never tell where his *[her]* influence stops." (Henry Adams) The work of education is one that has far reaching implications in the lives of tomorrow's adults. We recognise the tireless work and effort that all school staff have put in throughout 2022 and their willingness to continue '**educating pupils for eternity'**. Only eternity will tell the real impact made.

Evangelism – K Thomas

The churches, groups and congregations of Seventh-day Adventists within the British Union Conference (BUC) have as their goal the wholistic development of humanity. The Evangelism department of the BUC is established to envision, motivate, train, equip and deploy the general membership of the BUC to be of use/service to the communities they live in and represent. The underlining motivation for this is the biblical teaching that we should be salt and light wherever we go; practically helping people to better their lives, spiritually, educationally, emotionally, and socially. Like the biblical model we seek the wholistic health and wellbeing of humanity. Focusing on the environment is as important for the Church. We are guided by holy writ to take care of nature and God's creatures. Nature is one of God's beautiful creations. Through

nature, God can teach us, speak to us, and provide for us. For this reason, we can find in scripture that we humans are called to protect all of which He has created. Job 12:7-10 "But ask the animals, and they will teach you, or the birds in the sky, and they will tell you; or speak to the earth, and it will teach you, or let the fish in the sea inform you. Which of all these does not know that the hand of the Lord has done this? In his hand is the life of every creature and the breath of all mankind."

During 2022, the Church continued to emerge out of the pandemic. Members began returning to in-person worship. This return was crucial in the continual efforts to service the community. Instructions could be given, questioned, and understood. Human contact would make a massive difference to taking care of individual needs. Despite this we still held on to the many innovative ways to contact people used during the pandemic. For example, delivering meals to the addresses of elderly persons.

The 2022 verbal and written reports received from the Churches suggested that some 10,600 members were actively engaged in working in their various communities. Due to the emergence of members from the pandemic this number is up from the last year. As a result, over, 200,000 pieces of health, religious, family and youth related literature were distributed in communities spanning the BUC territory. Furthermore, some 205 health, community or religious seminars were conducted in various communities throughout the British Isles.

Members operating in the community ran some 1,200 community ministries events. These were either mobile soup runs, mobile health checks, or local churches opening to the community to offer food, clothing, shelter, or other community-based services. Many of our churches throughout the British Isles continued their food banks to respond to the growing needs in the community. These food banks continued to operate throughout the various lockdowns and was a blessing to the thousands that they served. The feedback on this has been very positive and encouraging. The young people were very active in the community in a number of these activities.

One of the many outstanding Seventh-day Adventist churches which works tirelessly in the community is the Tottenham Lighthouse congregation. During 2022 they have operated a food bank, soup kitchen and baby bank, and run weekly health Expo's in the Community. The reports received show that the community is appreciative of the service given by this congregation. They receive new requests daily and often they are overwhelmed and struggle to meet the demand.

The Willesden Seventh-day Adventist Church continues to give outstanding service to the surrounding community. The Willesden Seventh-day Adventist Church's Community Ministries Centre received another award and recognition from the Brent Council, for giving outstanding service to the community during and after the pandemic. This centre continues to see a constant stream of people needing help. The members see themselves as instruments in God's

hands to show love and care for humanity despite socio-economic status, colour, religious or non-religious beliefs. They continually try to supply the needs of people who they come into contact.

As a result of all these activities, and the various online programmes through our Adventist Discovery Centre, our members have made friends, and many of these have requested Bible studies. Our members and pastors conducted these studies and many of these joined the church to add to the ranks of those who have an interest in serving humanity and making the world a better place. Many people from the community are now volunteering at our food banks and churches where we cook and supply hot meals to many vulnerable members of the community. As a charity that cares for the overall development of the individual, we are willing, and continue to be happy to serve with love. Our mandate for service to humanity comes from the Holy Bible.

Serving God is one of the most important principles of the Christian faith, as believers are expected to help the church with a joyful spirit; love one another; care for one another; pray for one another; encourage one another; help one another; counsel one another; and support one another. The Scriptures tell us of our relationship to God and others through service:

> Hebrews 6:10 – "God is not unjust; He will not forget your work and the love you have shown Him as you have helped His people and continue to help them."
>
> Proverbs 19:17 "Whoever is kind to the poor lends to the Lord and He will reward them for what they have done."

It is good to remember that serving others may not always be easy, but we will be rewarded in eternity. Secondly, we must remember that nothing is too small that God will not use it. Nothing we do for God and to help humanity is in vain.

Family Ministries – L Ackie

The primary role of the Family Ministries (FM) department is to partner with leaders at every level of the church structure to support the families in both Church and community.

Safeguarding

Along with Children's Ministries, this department oversaw reviewing and implementing the Church's safeguarding policy, Keeping Our Church Family Safe (KCFS), to ensure best practice in protecting children and adults at risk. This year's review began separating the child protection content of the policy and procedures from that dealing with adults at risk of harm to create a separate resource.

We created resources for local churches to promote safeguarding best practice in the form of posters summarising the safeguarding policy, information leaflets, and personal carry cards summarising how to respond to disclosures of abuse.

Our safeguarding procedures also involved reviewing and updating the BUC Domestic Abuse Policy and Procedures. Similar resources to the KCFS were also created to raise awareness of domestic abuse. In this regard, training was provided for both pastors and local churches on how to recognise and respond to the various forms of abuse.

Training & Equipping

Training and equipping are integral elements of the function of the FM department. We supported Family Ministry leaders by providing training in the areas of Effective Family Ministries in the Local Church; Biblical Foundations for Family Ministry; The Family as A Centre for Evangelism; Human Growth & Development; Spiritual Parenting; Understanding Families as Systems; Communication & Anger Management; Strengthening Marriage; Sacred Sexuality.

Training for ministers has been provided through the Ministerial Association's BUTREC programme. Topics covered included, Keeping the Church Family Safe (KCFS); Domestic Abuse; Supporting Those Struggling with Pornography; Trauma-Informed Ministry and Emotionally Intelligent Leadership.

The department promoted the initiative' Family to Family', which is a project that strengthens Adventist families by involving them in community outreach. This initiative provides a systematic method for engaging every member in some form of relationship-building with people in their local communities.

Training has also included workshops for marriage preparation, enrichment and support.

As an authorised trainer for Prepare Enrich, the world-leading organisation for pre-marital preparation and marital support, I have been able to provide annual training for ministers and counsellors in supporting couples. Practical pre-marital guidance illuminates the biblical principles undergirding Christian marriage; prepares couples for the transition into married life; enhances relational skills; provides the opportunity to evaluate the decision to marry and helps to develop confidence and trust.

Emotional Wellbeing & Mental Health

The department promotes two weeks of emphasis – 'Christian Home and Marriage Week' and 'Family Togetherness Week' every year. The theme of emotionally healthy relationships was highlighted as a major area of emphasis in programming. Resources were provided for local churches to enhance personal and relational wellbeing, not just for the weeks of emphasis but throughout the year.

While counselling is not an official function in the BUC, the Family Ministries department has regularly supported the Cornerstone Counselling Service (CCS), presenting annual training seminars at CCS weekend retreats. Themes embraced have included Healing Generational Trauma, KCFS, Domestic Abuse, Prepare Enrich Training, and Self-Care – Practicing the Presence of God.

The Emotional Wellbeing section of the Family Ministries page on the BUC website has been periodically updated with a comprehensive list of helpful organisations that provide support for those struggling with mental and emotional health. In addition, invitations to present workshops on behalf of CCS offered further opportunities to highlight the importance of relational dynamics and practices that promote emotional health.

Supporting Ministries

Family ministries also provided support to ministries for single adults to engage fully in the life of the Church and community through spiritual, emotional, social, intellectual and physical development. Men's Ministry also comes under the remit of FM. Invitations to present workshops at SEC Camp Meeting and local churches provided the opportunity to address men on domestic abuse and the need for men to take responsibility to change the culture in which abuse thrives. Additional presentations have addressed 'The Power of Accountability' and 'Spiritual Leadership'.

Health Ministries – S Platt-McDonald

Key objective – To encourage and train the British Union Conference (BUC) membership on healthy lifestyle choices in a holistic approach to wellbeing.

Values: Respect for differences; Temperate in work, rest and lifestyle practices; Abstinence from harmful products; Balanced approach to emotional, physical, spiritual and social wellbeing; Optimal dietary choices; Regular Exercise & Fresh Air; Harmonious Relationships; Non-judgemental attitude.



BUC Health Ministries Partnership and Collaborative working with Government agencies during 2022

KEY PERFORMANCE INDICATORS

REACHING UP – Spiritual development and nurture

Reaching the whole person by encouraging fitness for life through healthy lifestyle choices in a holistic approach to wellbeing that enables them to become a healthful witness to the communities that they serve.

1. Provision of spiritual nurture materials for individuals experiencing health challenges.
2. Facilitating and supporting Prayer Support networks for individuals with health needs, those requiring emotional support and those experiencing traumatic life situations.
3. Overcoming with God Presentations.
   - Achieved 100% planned presentations via Zoom
4. 12 Forgiveness as Healing presentations undertaken.

5. Dissemination of 350 books: C.O.M.F.O.R.T - Solace, Support and Strength during times of Grief.
6. 12 Enhancing Health editorials in MESSENGER magazine.
7. FOCUS Magazine wellbeing articles submitted.

REACHING OUT - Mission focused activities and evangelism

In responding to circumstance where individuals experience infirmity of body, mind or spirit, we seek to foster an approach that is compassionate as we serve others with the humility and love of Christ.

1. Attended 17 Department of Health and Social Care meetings on updates re COVID-19 and management in Faith and Culturally diverse communities. Meeting outcomes fed back to Health Ministries leaders and church representatives.
2. Attended 6 UK Health Security Agency Living with COVID Briefings. Meeting recommendations fed back to Health Ministries leaders and church representatives.
3. Participated in 4 Public Health England briefings for Faith and Culturally diverse groups. Updated Health Ministries leaders and church representatives on meeting recommendations.
4. Attended round table discussion with MP Maggie Throup on COVID impact in Faith groups.
5. 7 BAME Health Equalities meetings with Hertfordshire NHS Trust.
6. 8 Living Kidney Donation meetings attended to increase donations in faith groups.
7. Participated in interviews with NHS to recruit a Community Liaison facilitator to work on Living Kidney Donation project with the Royal Free Hospital London.
8. NHS Blood and Transplant Stakeholder meetings attended.
9. 12 Grief Recovery Seminars delivered for Health Leaders.
10. Emotional Resilience Workshops.
    - Achieved 100% planned presentations via Zoom
11. Continuation of RESTORATION Convalescent Project for individuals experiencing Long COVID. Catering for wholistic wellbeing under the project segments: Revive, Renew, Restore which have now been further developed.
12. Referrals and support interventions for individuals suffering from the emotional, mental, relational, spiritual and physical impact of the virus during National Lockdowns 2 & 3.

13. Delivered 7 Bereavement Care Ministry training for communities, groups and churches.
14. Delivered Mental Health presentations for boosting mental wellbeing as we emerge from the pandemic and supporting individuals who were negatively impacted.
15. Support of Mental Health First Aid (MHFA).



BUC Bereavement Care resources developed and used for Bereavement Care Befriender Training and support for those experiencing grief.

16. Additional stock of C.O.M.F.O.R.T - Solace, Support and Strength during times of Grief purchased.
17. High demand for Bereavement care resources for individuals experiencing loss.
18. Increase in numbers of Bereavement Care Ministry boxes created and delivered to grieving families.
19. Further development and expansion of workshop materials for individuals experiencing trauma.
20. Increased referrals to NHS, Social Care and Voluntary Services agencies for specialist help in coordinating relevant interventions for church and community members in need.
21. Launch of BUC Health Partnership with Stanborough Primary School and undertaking of weekly visits to support the development of this wellbeing intervention.
22. BUC Heath Director attends the School as a Health Consultant with weekly visits to support school health.
23. Undertook Bereavement Care support for Stanborough Primary School staff.
24. Undertook 1:1 Bereavement Care sessions with pupil.

REACHING IN - Development and nurture of leaders and membership

To encourage and train the membership to embrace healthy lifestyle choices in a holistic approach to wellbeing that is balanced and evidenced based.


Developing School Wellbeing Champions now trained in Mental Health

1. Presented at the Adventist Doctors Support Network (ADSN) launch event.
2. Increase in BUC Bereavement Care Befrienders Training undertaken for Health Ministries (HM) leaders.
3. 7 Emotional Resilience seminars undertaken via Zoom.
4. 9 Mental Wellbeing workshops conducted via Zoom.

5. Development of support and referrals for individuals experiencing Long COVID. Advice given re support networks, health agencies and other entities to assist individuals and aid their recovery.
6. Resources disseminated on emotional wellbeing for families experiencing traumatic life events.
7. Continued partnership working with ADRA-UK on Urban Ministries wellbeing initiatives.
8. The Health Director currently serve on the international Nutrition Committee ANDIA - (Adventist Nutrition and Dietetics International Association). Learning and action points from this committee is fed back to health leaders across the UK and Ireland.
9. Arranged for the training of 15 individuals on the Suicide First Aid Lite course. BUC Health Ministries Director also undertook the course.

REACHING ACROSS - Whole church connectivity and engagement
Through the promotion of optimal health practices, members will experience abundant living and so be better able to share the message of health, hope and healing with others.



Health Resources Pack given out to Pastors for their

1. Undertook Bereavement Care Befriender training for churches and groups.
2. Establishment of Bereavement Care Support Groups for churches.
3. Dissemination of Bereavement Care Ministry packs for churches.
4. Shared Government Briefings and National Guidance document on living with COVID as we emerge from the pandemic.
5. Support of Community Health Hubs and provision of resources.
6. Support of Food hubs across the BUC and provision of resources.
7. Health Resources box supplied to churches for their Health Expo events.
8. Emotional wellbeing resources supplied to churches.
9. Mental Wellbeing resources disseminated to churches.
10. Increase in Bereavement Care Ministry packs disseminated to churches and addition of Bereavement Care Support groups for churches and the wider community.
11. 'Wellness resources Bags' provided to churches involved in health related outreach activities.
12. Partnership working with external health agencies to assist churches undertaking health outreach services to community groups.
13. Continued specialist training delivered to churches from external health care professionals and NHS personnel to equip churches and leaders in delivery of health initiatives to its members and the wider community.
14. Briefing on wholistic wellbeing in Adventist publications.

Personal development

The Health Ministries Director for the BUC, undertook the Suicide First Aid Lite course in December 2022.

Ministerial Association – S Ouadjo

Having being called to serve as the British Union Conference (BUC) Ministerial Secretary, during 2022, I travelled several times to Wales to attend the session in Cardiff, to appraise pastors in Newport, and support a struggling pastor in Telford for example. Besides that I have maintain a constant contact with the Welsh Pastors through emails and telephones calls. I extended the support by training deacons and deaconesses in Wales through zoom. I have a healthy relationship with the President as we work together to support the ministerial force.

As far as the work in Scotland is concerned, I have maintained the same strategy. I have a close contact with Scottish Pastors by communicating with them on a regular basis. I travelled to Crieff several times in the year to be with the pastors and support their ministry. All deacons and deaconesses of all the churches were trained on how to work efficiently.

Pastors, elders, deacons and deaconesses in the Republic of Ireland have not been ignored nor neglected. I visited Dublin to meet several pastors and for the appraisal of an intern. I also gave a training to all the elders of churches in the Republic of Ireland.

I have attended several funerals and events in the North England Conference, whenever a pastor is personally connected. I was invited to hold several training under the leadership of my counterpart ministerial secretary of the NEC. I have received several preaching appointments in the NEC churches. I did the same thing with the SEC.

I was invited to the SEC Ministerial meeting in Montenegro. I attended and preached there.

In November and December 2022, I took 7 pastors from the NEC and Irish Mission to AdventHealth Orlando, Florida as part of a chaplaincy training. On the morning we have theoretical training and in the afternoon we visited wards with local chaplains.

We had an ordination service and a commissioning service for pastors.

We had a internship Symposium on 18-21 September 2022. 19 interns and their supervisors attended. It was an opportunity for the interns to share experiences and learn from senior ministers.

Throughout the year, we have organised BUTREC (BUC Training Resource Evangelism Centre) sessions which are huge opportunities for pastors to keep learning.

Possibility Ministries – L Ackie

Formally known as Special Needs Ministries, Possibility Ministries (PM) is grounded in the belief that the gospel transforms how we see ourselves and others. It addresses how we perceive

personal value while having bodies and minds that differ from what is generally perceived as 'normal'.

PM advocates for the recognition of dignity and respect of every person and help to make possible the discovery of unrealised abilities despite stigmas associated with difference, disability, or loss.

Previously functioning under the umbrella of Family Ministries, PM has now been established as a separate department of the BUC.

Focus has been on promoting the department through the Seventh-day Adventist national publications, providing and supporting training for pastors and local church members and signposting resources and helpful organisations.

Women's Ministries – S Platt-McDonald

Values: Christian Service and Contribution; Discipleship and Nurture; Friendship & Support; Giftedness and Development; Personal Worth & Value; Poise & Inner Beauty; Respect & Protect.
Under the caption: *Empowered – Reaching Women, Restoring lives, Reflecting Christ*, the key objective of this department is to equip and nurture women to achieve their full potential in their personal lives as well as in their families, churches and community.
Fulfilling this objective the following categories and Key Performance Indicators helped to frame the work and ministry of the department:



BUC Women of Virtue Programme resources for

KEY PERFORMANCE INDICATORS:

REACHING UP - Spiritual development and nurture

Encouraging and nurturing Christian values in women that will enhance their roles in their homes, churches and community.

1. 3 Forgiveness training sessions for Women in the Scottish Mission.
2. Botswanan women ministry Bereavement Befriender Care training.
3. Continued spiritual support for bereaved women following the loss of their husbands, children and other relatives during the pandemic.
4. Personalised Bereavement Care Ministry boxes created and delivered to women and grieving families.
5. 550 C.O.M.F.O.R.T books donated as part of the BUC Bereavement Care Befriender initiative outreach to women.
6. Personalised Greeting Cards sent to bereaved families.
7. Continued Zoom devotionals and spiritual nurture audio nuggets for women across the BUC.
8. Support of existing and new various prayer networks for the spiritual nurture of women.

9. 12 Faith and Emotional Resilience workshops delivered through Zoom.
10. Spiritual nurture resources disseminated to women and families experiencing continued adverse impact as a result of the pandemic.
11. Reprinting of Women's Prayer and Reflection colouring book for spiritual nurture.
12. Devotional sessions for women.

REACHING OUT - Mission focussed activities and evangelism

Addressing specific issues relating to women, we seek to protect and nurture their wellbeing in ways that bring respect and value.

Acting as advocates to stand for equity and justice in circumstances where women have been mistreated and undervalued.

1. Further development of Ministry Boxes for women experiencing varied life challenges.
2. Support resources for women and families adversely impacted by Long COVID.
3. Referral to support groups to care for women struggling with Long Covid symptoms.
4. Continued advice, support and referrals to relevant agencies undertaken for women and their families experiencing domestic violence.



Reprinting of BUC Women's Prayer and Reflection Colouring book

5. Continued collaborative working with Hertfordshire Domestic Abuse Champions Network.
6. Women's Ministries resources for outreach to women experiencing domestic violence.
7. Dissemination of GC materials on outreach for women.
8. Expansion of Women Ministries teams to support growing Community Hubs.
9. Continued support of Women Ministries teams to undertake cooking meals for the homeless.
10. Continued partnership working with Cornerstone Counselling service and referral of women requiring counselling intervention.
11. Increase in women signed up as Bereavement Care Befrienders following BUC training.

12. Development of Evangelism materials for women undertaking outreach to other women in the community.
13. Training for women preparing to host Ukrainian Refugees in their home. Dissemination of Integrative Model for Refugee support.



Module developed to support women housing Ukrainian refugees

REACHING IN - Development and nurture of leaders and membership

Realising the unique gifts and abilities of each woman, we aim to nurture and equip women to achieve their full potential in their personal lives, celebrating the contribution they bring to the lives of their families, churches and communities.

1. Implementation of Flourish Training for BUC Women's Ministries leaders to enable them to thrive emotionally, mentally, spiritually and relationally.
2. On line training sessions delivered on supporting families through crisis.
3. Emotional Resilience for women resources disseminated.
4. Abuse Awareness training delivered to Women's Ministries leaders.
5. Updated list of help lines, referral agencies contacts, website details disseminated to Women Ministries leaders.
6. Training on women's ministries interactive ideas for ministry.
7. Workshops undertaken with interactive exercises from the book: Women of Virtue https://lifesourcebookshop.co.uk/product/women-of-virtue.
8. Women's Ministries Prayer and spiritual nurture support group training.
9. Abuse recovery training for Women's Ministries Leaders establishing support groups.
10. Facilitation of training resources and materials for GC Women's Ministries Leadership Certificate.



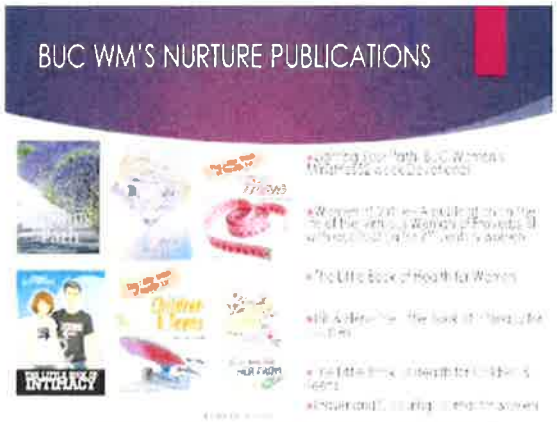
Ministry Boxes for women's nurture

REACHING ACROSS - Whole church connectivity and engagement

Fostering initiatives and programmes that encourage inclusion of women, their gifts and talents into the life of the church and it function in the community.

1. Updates on GC Women's Ministries training and resources shared with Women's Ministries leads across the Conferences and Missions.

2. Dissemination of resources for Women's Ministries Day of Prayer events and participation in prayer events.
3. Support of Women's Emphasis Days across the BUC and dissemination of materials.
4. Participation in Women's Ministries programmes / initiatives across the BUC.
5. Enditnow training delivered to churches and community groups.
6. Briefing for churches on women and families experiencing trauma.
7. Awareness raising seminars for enhancing Women's wholistic Wellbeing.
8. Expansion of Creative Connections Craft and Creative Arts training for women developing resources for women and families in the church and community.
9. Expansion of COVID awareness seminars for women and families.
10. National and International Seminars on Grief Recovery for women and their families.
11. Zoom training on emotional resilience for women.



BUC Women's Ministries nurture resources

Youth Ministries (encompassing Chaplaincy, Pathfinders, Teens, Youth)

The Youth and Pathfinder Department of the British Union Conference continued to engage in various activities to serve the young people of the British union territory during 2022. The territory comprises five areas; North England Conference, South England Conference, Irish Mission, Scottish Mission, and Welsh Mission. This report will highlight some of the ways in which programming, activities and funding have contributed to the spiritual growth, social interactions and life skills development of the young people across the British union.

Our primary beneficiaries are aged between 5 to 17, for those who are engaged in Adventurers and Pathfinders and those aged 18 to 35 engaged in youth programming. This accounts for over 5000 young people within 296 churches and young people from wider local communities. Following the adverse impact of Covid-19 on social activity and community building, we have run a variety of initiatives to support and enhance the connection of our demographics.



In 2022, we continued and expanded the great work that commenced in 2021. Some activities were led by the Conference and Missions within our Union.

Our BUC efforts were directed towards a Youth Weekend Retreat held at Hays Wood Conference Centre located in Norfolk. With over 200 attendees our theme was 'Souls for Eternity: Making Life Choices', it was imperative to create an environment for the young people in attendance to delve deeper into knowing themselves, forming better and healthy relationships, and managing finances including mortgages.

As a charity, we also supported young people to attend a one-week Youth Congress in Lahti, Finland and meet other young people from across Europe. Over 300 young people attended from across the Union.



Across the 3 Missions impactful ventures occurred throughout the year. In Wales young people were proactively engaged in community activities such as preparing and distributing 100 Christmas presents for children in foster care and resourcing a basketball team with legacy equipment. In Wales, partnerships were forged with the National Autistic Society in which young people accompanied children with special needs on day trips.



In Ireland a weekend retreat for Gen-Z young adults was held, providing opportunities for young people to connect, build friendships and be supported by others who have experienced and overcome similar challenges.

The North England Conference (NEC) invested in opportunities to build connections amongst young people through days of fellowship for youth and teens. The NEC facilitated camps for teens and another for over 25s.



In the South England Conference (SEC), emphasis was placed on developing leaders, this was executed through various channels including the Youth Leadership Conference (which highlighted the increasing need to mental health support amongst young people within the church), and a Senior Youth Leadership Training programme culminating in a Senior Youth Leadership Award which was undertaken by 42 young people.

The SEC hosted a mission trip to Kenya, offering young people an opportunity to participate in a short volunteering trip whereby they helped to undertake projects in disadvantaged communities.





The pursuits undertaken throughout the territory have contributed to the achievements of the objective of the British Union Conference, we thank all volunteers and staff for enabling our beneficiaries to experience these life enhancing activities.



Alongside the activities outlined above Adventurers and Pathfinders have also returned to in-person activities, such as camps, Pathfinder Bible experience (PBE) and Adventurer Bible Experience (ABE), and local club curriculum classes. At a Union level, the Pathfinder department has endeavoured to ensure that the safeguarding policy is complied with at conference level and a local level. The department has also begun investigating ways in which we can adapt the Pathfinder and Adventurer curriculum to be more inclusive for neurodiversity. In 2023, the department will progress this piece of work with an intention to launch the curriculum in 2024.

Financial Review

Reserves Policy

The Trustees have evaluated the Charity's risk exposure which is being reviewed by the Administration and since 2017 all Trustees are able to give comment and feedback on a regular basis using an electronic risk evaluation tool set up on our trustees' portal. Whereas we record net assets excluding pension liabilities in the group accounts of £50.9 million, £33.8 million of these are recorded at historic cost in our operational properties. The long term defined benefit pension became fully funded with a surplus of £4.1 million mainly due to favourable movements in the value of defined benefit obligations despite adverse movements in the value of the scheme's assets at the 31 December 2022 valuation, this plan was closed to accrual as of 31 December 2013. Employers within the group now contribute on a defined contribution basis to satisfy the requirements of the UK auto-enrolment pension requirements, with a parallel provision being made in the Republic of Ireland.

The total operating expenditure for the group for the year was £17.7 million compared to unrestricted general reserves of £46.0 million. Provision of £500,000 for church project loans have been set aside. Resources were set aside for outreach initiatives throughout Britain.

The reason for each reserve held and the value of each reserve at the year-end can be seen in the notes to the financial statements.

Financial Activity Review

While 2022 started with the COVID-19 lockdown restrictions, by March some semblance of normality began emerging. While some churches remained virtual as a precaution, most churches seized the opportunity to recultivate connections through in-person events and Conferences and Missions within the British Union Conference used these events as an opportunity to ignite excitement for new projects aimed at making a positive impact in local communities. Events that had been postponed due to the pandemic were beginning to come to life again in during this year.

As pastors, members and workers began travelling again, training events also began to take precedence to enhance the skills and competencies of these individuals. By engaging in these training initiatives, individuals are empowered to enhance their capacity for effective leadership and bolster a sense of overall atmosphere of excellence, collaboration and impactful ministry.

While the budget for 2022 was set prudently following two years of financial instability, the faithful giving of members throughout the pandemic and ensuing cost of living crisis remained unwavering resulting in a 10.6% tithe growth from 2021 to £28.5 million.

In the months following March 2022, the BUC also witnessed the generosity and kindness of

members to donate their resources towards those affected by the Ukraine crisis.

Pensions

Resources continue to be applied to fund the defined benefit pension scheme. Although we saw some volatility in the market during 2022, overall, the scheme's assets ended the year at £47.9 million, compared to the scheme's obligations of £43.8 million, meaning that there was a net surplus at the year-end. Whereas this is a positive development, it should be noted that continued volatility in the markets can still affect the scheme's overall funding position as time progresses.

The continuing growth of assets against the scheme's liabilities, which are priced on bonds, shows the long-term wisdom of closing the plan and persisting against a growing deficit as a burden to future donors.

The recovery plan was scheduled to run until 2033, but improvements in performance of the fund suggests a timeline to 2028 could be expected. The Plan Trustees have reduced the risk profile of the pension scheme's assets transitioning the portfolio from growth assets to protections assets, taking a prudent approach and crystallising some of the favourable movements of the past years.

Adventist Development and Relief Agency (ADRA-UK)

The Adventist Development and Relief Agency (ADRA) is the official humanitarian agency of the Seventh-day Adventist Church. ADRA-UK works as part of the global ADRA network, which extends into more than 100 countries.

ADRA works with communities in Asia and Africa to bring transformative change. Our work is primarily focused in the areas of health, livelihoods, and disasters.

ADRA-UK's main donor base consists of members of the Seventh-Day Adventist Church.

Donated income is made up of general donations, donations received by the churches, legacies, and the appeal donations. The Charity's main donor base consists of members of the Seventh-Day Adventist Church. Donated income increased by 46% in comparison to 2021, which was primarily related to the Ukraine appeal. Also, in 2021 the effects of the pandemic continued to hamper our normal fundraising activities. The Agency is grateful to its donors for their continued giving, as these funds go a long way towards helping those in need both here in the UK and abroad.

Our main projects include the European Union funded Sri Lanka 'Assisting Communities in Creating Environmental and Nutritional Development'(ACCEND) which was completed in 2022 and Sri Lanka 'Rural & Estate Communities in Creating Environmental & Nutritional Development' projects which was launched at the end of the year. The UK Foreign, Commonwealth and Development Office (FCDO) funded 'Girls Education South Sudan' GESS project in South Sudan is on-going. The Jersey Overseas Aid funded 'the Enhanced Rural Al'

project for smallholder Dairy Farmers in Nepal and in conjunction with the Royal Jersey Agricultural and Horticultural Society funded 'Jersey Breed-Focused Dairy Development in Zambia' were both launched during the year.

The major emergency in 2022 surrounded the conflict in Ukraine. We raised over £200,000 towards humanitarian needs with our teams working on the ground in the surrounding countries of Moldova, Romania, Poland, Hungary, Slovakia and Ukraine.

"For we are co-workers in God's service; you are God's field, God's building." 1 Corinthians 3:9

Stanborough Schools

Both primary and secondary schools have experienced an increase in enrolment during 2022 which can be attributed to the proactive leadership in both schools implementing positive changes to enhance the overall student experience.

The primary school's Ofsted report for 2022 demonstrates their pupil-centric approach, exemplified by their effective implementation of 'Wellbeing Wednesdays' and their commitment to provide students with a creative and ambitious curriculum.

Similarly, the secondary school's ISI report demonstrated a high standard in the quality of pupils' personal development as well as their well-established sense of purpose. These achievements can be credited to the concerted efforts of the new leadership in the school, who have been diligently working towards these outcomes.

Despite these successes, both schools continue to face financial challenges which have led to ongoing endeavours to identify cost-cutting measures that do not compromise academic standards.

Ireland, Scotland & Wales Missions

The work in the three Missions continues to grow. Ireland, Scotland and Wales recorded significant increases of 27.5%, 22.7% and 8.8% respectively in their core tithe income during 2022 compared to 2022.

The Irish Mission celebrated their newfound freedom after the lifting of lockdown restrictions by organising a Day of Fellowship, attracting a substantial gathering of adults and children with the mission of connecting and innovating the members on other projects through the year. An exciting partnership with The Voice of Prophecy and Central California Conference was announced at the Day of Fellowship too, signifying the Irish Missions commitment to collective progress.

During 2022 The Irish Mission also released a documentary entitled 'A Leap of Faith' which explores the Growth of the Seventh-Day Adventist Church in Ireland and marks another notable achievement for the Mission.

Scottish Mission also had several amazing projects in their field, one being 'Word on the Street' a project designed to engage and empower the youth in Paisley.

They also appointed a Global Mission Pioneer to reach people in remote communities, ensuring that the message and values of the Seventh0day Adventist Church reaches even the most secluded populations.

The Welsh Mission experienced a change in leadership that shared a renewed vision to revitalise and empower the members of the church in the upcoming year. At the local churches, projects aimed at delivering tangible benefits to their respective communities continued.

The attached financial report goes a long way to show the impact and support that our stakeholders have made in contributing to the communities and the society in which we all live.

British Union Conference of Seventh-day Adventists Statement of Trustees' Responsibilities

The trustees (who are also directors of British Union Conference of Seventh-day Adventists for the purposes of company law) 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.)

Company law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the outgoing resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 UK 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are

also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

John Surridge
Executive Secretary



Date: 14/09/2023

Opinion

We have audited the financial statements of British Union Conference of Seventh-Day Adventists for the year ended 31 December 2022 which comprise the Group and Parent Charity's Statement of Financial Activities, the Group and Parent Charity's Balance Sheets, the Group Cash Flow Statement 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 FRS 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 [date], 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 requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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, except to the extent otherwise explicitly stated in our report, 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 there is 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 where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 39, 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 liquidate the charity or 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 regulations made under section 154 of that Act and appointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are [the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council]

- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Date: 27 September 2023

Statutory auditor

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

British Union Conference

Group Statement of Financial Activities
For the year ended 31 December 2022

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	2022 Total Funds	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds
Income from:		£	£	£	£	£	£
Donations and legacies	2	9,991,322	2,746,358	12,737,680	9,769,064	7,007,653	16,776,717
Charitable activities	3	3,353,047	-	3,353,047	3,204,449	189,417	3,393,866
Investment income	4	1,294,640	40,222	1,334,862	23,719	9,507	33,226
Fund-raising income	5	-	104,209	104,209	108,532	-	108,532
Other income	6	50,282	-	50,282	116,873	-	116,873
Total		**14,689,291**	**2,890,789**	**17,580,080**	**13,222,637**	**7,206,577**	**20,429,214**
Expenditure on:							
Charitable activities:	7	14,963,383	2,626,579	17,589,962	9,601,508	7,226,023	16,827,531
Governance	11	75,239	-	75,239	115,018	-	115,018
		15,038,622	**2,626,579**	**17,665,201**	**9,716,526**	**7,226,023**	**16,942,549**
Net income/(expenditure)		**(349,331)**	**264,210**	**(85,121)**	**3,506,111**	**(19,446)**	**3,486,665**
Gains/(losses) on investments		(26,311,157)	-	(26,311,157)	(142,471)	-	(142,471)
Transfers between funds		131,512	(131,512)	-	(170,826)	170,826	-
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets		45,000	-	45,000	-	-	-
Actuarial gains/(losses) on defined benefit pension scheme	28	27,978,000	-	27,978,000	10,572,000	-	10,572,000
Other gains and losses							
Net movement in funds		1,494,024	132,698	1,626,722	13,764,814	151,380	13,916,194
Fund balances brought forward as previously stated		44,520,012	4,729,178	49,249,190	30,755,197	4,577,798	35,332,995
Prior year adjustments							
Fund balances carried forward		**46,014,036**	**4,861,876**	**50,875,912**	**44,520,011**	**4,729,178**	**49,249,189**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference
Charity Statement of Financial Activities
For the year ended 31 December 2022

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	2022 Total Funds	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds
Income from:		£	£	£	£	£	£
Income from donations and legacies	2	9,970,110	492,520	10,462,630	9,559,437	144,780	9,704,217
Charitable activities	3	344,303	-	344,303	430,013	-	430,013
Investment income	4	1,326,471	-	1,326,471	32,795	-	32,795
Other income	6	50,282	-	50,282	116,693	-	116,693
Total		**11,691,166**	**492,520**	**12,183,686**	**10,138,938**	**144,780**	**10,283,718**
Expenditure on:							
Charitable activities:	7	12,947,724	428,379	13,376,103	6,891,380	286,678	7,178,058
Governance	11	75,239	-	75,239	89,379	-	89,379
		13,022,963	**428,379**	**13,451,342**	**6,980,759**	**286,678**	**7,267,437**
Net income/(expenditure)		**(1,331,797)**	**64,141**	**(1,267,656)**	**3,158,179**	**(141,898)**	**3,016,281**
Gains/losses on investment assets		(26,339,000)	-	(26,339,000)	(132,681)	-	(132,681)
Transfers between funds	23	156,911	(156,911)	-	41,484	(41,484)	-
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets		45,000	-	45,000	-	-	
Actuarial gains/(losses) on defined benefit pension scheme	28	27,978,000	-	27,978,000	10,572,000	-	10,572,000
Net movement in funds		509,114	(92,770)	416,344	13,638,982	(183,382)	13,455,600
Fund balances brought forward at January 1		38,037,716	2,330,245	40,367,961	24,398,734	2,513,627	26,912,361
Fund balances carried forward at December 31		**38,546,830**	**2,237,475**	**40,784,305**	**38,037,716**	**2,330,245**	**40,367,961**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Consolidated Accounts - Balance Sheet
As at 31 December 2022

	Notes	Group		Charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15	33,617,073	34,021,340	29,704,707	30,046,898
Investment Properties	16	200,000	155,000	200,000	155,000
Investments	17	-	-	1,066	1,066
		33,817,073	34,176,340	29,905,773	30,202,964
Current Assets					
Stocks	18	1,769,235	1,674,685	133,626	156,380
Debtors	19	4,175,503	4,515,031	1,974,497	2,863,027
Investments	20	254,914	227,047	-	-
Cash at bank and in hand		12,284,009	10,435,087	9,422,637	7,744,568
Total Current Assets		18,483,661	16,851,850	11,530,760	10,763,975
Creditors: Amounts due within a year	21	1,199,250	1,554,889	426,656	374,867
Net Current Assets		17,284,411	15,296,961	11,104,104	10,389,108
Creditors: Amounts due after one year	22	225,572	224,111	225,572	224,111
Provisions for liabilities					
		225,572	224,111	225,572	224,111
Total Net Assets		**50,875,912**	**49,249,190**	**40,784,305**	**40,367,961**
Fund balances					
Unrestricted		46,014,036	44,520,012	38,546,830	38,037,716
Restricted		4,861,876	4,729,178	2,237,475	2,330,245
Total Funds	23	**50,875,912**	**49,249,190**	**40,784,305**	**40,367,961**

Approved and authorised for issue by the Board of Trustees on 14/09/2023
and signed on its behalf by:



Wederly Aguiar
Treasurer

The notes on pages 49 to 69 form part of these accounts.

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

Statement of group cash flow

For the year ended 31 December 2022

	Note	2022	2021
		£	£
Cash flow from operating activities			
Net cash provided by (used in) operating activities	25	(14,228,150)	619,861
Cash flows from investing activities			
Rents, dividends and interest from investments	26	1,334,862	33,226
Purchase of property,plant and equipment		(115,791)	(53,337)
Change in cash and cash equivalents in the year		(13,054,079)	599,750
Cash and cash equivalents at the beginning of the year		10,782,596	10,182,846
Cash and cash equivalents at the end of the year	27	(2,271,483)	10,782,596

Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective 1 January 2015 and applicable accounting standards, except for the method of accounting for congregational funds, referred to in note 1.15 and the incorporation of a trading subsidiary. The Statement of Financial Activity and Balance Sheet consolidate the charity and subsidiary undertakings dependent on it. The results of subsidiaries are consolidated on a line by line basis.

1.2 Basis of consolidation

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received and the value can be measured with sufficient reliability.

The charity is not able to recognize any pending legacies as conditions for recognition have not been met.

1.3 Going concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund is set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

1.6 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.7 Resources expended
All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Financial Activities on an accruals basis. All costs include value added tax where applicable.

1.8 Risk mitigation
The Trustees have given consideration to the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

1.9 Foreign Currency Translations
The British Union Conference is part of world-wide network of Seventh-day Adventists, contributing to that endeavour and being supported by it. Funds are transferred by account between organisation using a monthly internal exchange rate for inter-organisational transfer, and rates determined by our Banks for external transactions. Operations in Ireland are conducted in Euro but accounted for in Sterling. Fluctuations are moderated with an exchange reserve, other than which gains and losses are immediately recognised.

1.10 Fixed Assets
Depreciation is provided on tangible fixed assets in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Freehold property	1.33%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £1,000 each are treated as an expense on acquisition.

1.11 Pension costs
Following the closure of the Seventh-day Adventist Retirement plan in December 2013, pensions are now provided in terms of the national Auto-Enrolment requirements and invested in a Group Personal Pension Plan through Legal and General. Costs relating to the former plan are now borne by the Charity.

1.12 Stock
Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion for fixed and variable overheads.

1.13 Operating leases
Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

1.14 Investments
Investments are stated at market value at the balance sheet date. The Statement of Financial Activites includes the net gains and losses arising on revaluations and disposals throughout the year. Investments in subsidiaries are valued at cost less any provision for impairment.

1.15 Investment properties
Investment properties are included in the Balance Sheet at their open market value.

1.16 Accounting for local congregation funds

A sound organisational structure, good financial mangement and control have always been characteristic of the Seventh-day Adventist Church. Congregations are considered to be members of a self financing Conference (South/North England) or financially supported Mission (Ireland, Scotland & Wales). The British Union Conference (BUC) coordinates the work of these entities. The SEC and NEC are separate legal charities, and the Missions are part of the BUC charity.

There is a strong bond between the Congregations and their respective Conference or Mission. Donations in respect of tithe, Church World Mission and special offerings given by individual members have always been remitted to the Conference or Mission, as "Conference Funds". These funds belong to the Conference or Mission which administers the funds, employs and directs the ministers, and has beneficial ownership of Church Buildings.

Members also give funds specifically for the work locally and for the maintenance and upkeep of their church building. Traditionally these "Local Funds" have been held administered and accounted for locally.

Over time, the relationship between the local congregations and their respective Mission or Conference has evolved and the financial bond has strengthened. Increasingly, local congregations have remitted "Local Funds" to their Conference or Mission to administer.

Until 2011 the Local Congregations were considered to be legal entities governed by their local Church Board in accordance with the "Church Manual", and the accounts of the BUC were prepared on this basis, excluding "Local Funds". Late in 2011, legal advice was received to the effect that, on balance, Local Congregations are in effect branches, of their Conference or Mission, although in practice they operate as voluntary local self governing support groups.

The year 2011 was a period of transition between the situation pertaining for many decades when a local congregation was considered as independently accountable in respect of local funds, and the newly evolved situation where they are financially and legally part of the BUC.

The Trustees recognise that the Charities (Accounts and Reports) Regulations 2008 require the charities accounts to comply with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" effective 1 January 2015. This requires the accounts of the reporting charity to included in its own accounts the accounts of branches which are not separate legal entities.

In these financial statements "Local funds" remitted to and administered by the conference are included as Incoming Resources and Expenditures of the Conference. These funds held by the conference are disclosed separately as funds restricted to the use of the local congregations.

Donations retained and administered locally have not been included in these financial statements since the Trustees do not administer these funds. Donors participate in the appointment and governance of the church at all levels, and anticipate transparency appropriate to their expectations. In the view of the Trustees, consolidation of these funds would serve to confuse the donors' understanding. There are 49 local congregations directly affiliated to the Missions..

Accounts in respect of Charitable funds donated by members of these local congregation and administered by local funds treasurers have always been prepared and presented annually to the local congregation. There has also long been in place a program for Independent Examination of those local funds by the Conference or Mission.

1.17 Accounting for the Seventh-day Adventist Church in the Republic of Ireland

These Financial Statements include accounts and transactions relating to the Irish Mission and its registered charity 'The Seventh-day Adventist Church in Ireland' in the Republic of Ireland. Statements audited for the Irish Regulator are extracted from these combined Financial Statements in Euro Currency for the purpose of transparency and compliance in that jurisdiction.

1.18 Financial instruments

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

b. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

1.19 Critical accounting estimates and judgments

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors,Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 15 for the carrying amount of the property, plant and equipment.

2 Group: Income from donations and legacies	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Members in Ireland, Scotland and Wales	2,352,390		2,352,390	1,881,726	51,537	1,933,263
Conference support in England	3,936,618	-	3,936,618	3,827,275	-	3,827,275
General Conference of Seventh-day Adventists	417,607	443,862	861,469	861,469	-	861,469
Conferences for past pension deficits	3,020,692	-	3,020,692	2,776,876	-	2,776,876
Donated assets	40,000	-	40,000	-	-	-
Tax recoverable on Gift Aid donations	145,739	41,658	187,397	144,482	-	144,482
Subtotal of base donations	9,913,046	485,520	10,398,566	9,491,828	51,537	9,543,365
Donations	1,449	974,065	975,514	(32,711)	640,293	607,582
Legacies	76,827	7,000	83,827	63,143	148,191	211,334
Grants	-	1,279,773	1,279,773	246,804	6,167,632	6,414,436
Subtotal of other donations	78,276	2,260,838	2,339,114	277,236	6,956,116	7,233,352
Total income from donations and legacies	9,991,322	2,746,358	12,737,680	9,769,064	7,007,653	16,776,717
Charity: Income from donations and legacies						
Members in Ireland, Scotland and Wales	2,352,390	-	2,352,390	1,881,726	51,537	1,933,263
Conference Support in England	3,936,618	-	3,936,618	3,827,275	-	3,827,275
General Conference of Seventh-day Adventists	229,458	387,806	617,264	861,469	-	861,469
Conferences for past pension deficits	3,020,692	-	3,020,692	2,776,876	-	2,776,876
Tax recoverable on Gift Aid donations	145,739	-	145,739	111,920	-	111,920
Subtotal of base donations	9,684,897	387,806	10,072,703	9,459,266	51,537	9,510,803
Donations	102,152	97,714	199,866	1,890	93,243	95,133
Legacies	-	7,000	7,000	10,837	-	10,837
Grants	183,061	-	183,061	87,444	-	87,444
Subtotal of other donations	285,213	104,714	389,927	100,171	93,243	193,414
Total income from donations and legacies	9,970,110	492,520	10,462,630	9,559,437	144,780	9,704,217

3 Incoming Resources from charitable activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Group						
Church Ministry	3,353,047	-	3,353,047	1,735,821		1,735,821
Publishing				1,468,628	-	1,468,628
Education	-	-		-	189,417	189,417
Humanitarian Aid and Welfare	-					
Total Charitable Income	3,353,047	-	3,353,047	3,204,448	189,417	3,393,866
Charity						
Church Ministry	344,303	-	344,303	430,013	-	430,013
Total Charitable Income	344,303	-	344,303	430,012	-	430,013

4 Investment Income

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Group						
Locally listed investments	-			-	9,507	9,507
Return on local cash	1,294,640	40,222	1,334,862	23,719		23,719
	1,294,640	40,222	1,334,862	23,719	9,507	33,226
Charity						
Return on local cash	1,326,471	-	1,326,471	32,795	-	32,795
	1,326,471	-	1,326,471	32,795	-	32,795

5 Fundraising Income

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Group						
Public Collection for Humanitarian Relief	-	104,209	104,209	108,532	-	108,532
Charity						
Public Collection for Humanitarian Relief	-	-	-	-	-	-

6 Other Incoming Resources

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Group						
Gain/(loss) on sale of assets	50,282	-	50,282	(187)	-	(187)
Other income	-	-	-	117,060	-	117,060
Total Other Income	50,282	-	50,282	116,873	-	116,873
Charity						
Gain/(loss) on disposal of assets	50,282	-	50,282	(187)	-	(187)
Other income	-	-	-	116,880	-	116,880
Total Other Income	50,282	-	50,282	116,693	-	116,693

7 Expenditure by Charitable Activity

Summary by fund type	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Group						
Church Ministry	7,749,818	291,152	8,040,970	3,667,436	217,614	3,885,050
Education	2,796,389		2,796,389	2,721,781		2,721,781
Publishing	1,971,293		1,971,293	1,938,522		1,938,522
Humanitarian Aid & Welfare	423,702	2,236,299	2,660,001	197,660	6,956,872	7,154,532
Objectives in other geographical areas	82,715	99,128	181,843	322,996	51,537	374,533
Retirement responsibilities	1,939,466	-	1,939,466	753,113	-	753,113
Total Charitable Expenditure	14,963,383	2,626,579	17,589,962	9,601,508	7,226,023	16,827,531
Charity						
Church Ministry	8,207,722	291,152	8,498,874	3,841,235	217,614	4,058,849
Education	2,274,977		2,274,977	1,763,353	-	1,763,353
Humanitarian Aid & Welfare	442,845	38,099	480,944	210,682	17,527	228,209
Objectives in other geagraphical areas	82,715	99,128	181,843	322,996	51,537	374,533
Retirement responsibilities	1,939,466		1,939,466	753,113	-	753,113
Total Charitable Expenditure	12,947,724	428,379	13,376,103	6,891,380	286,678	7,178,058

8 Analysis of Resources by Activity

Group

	2022 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	291,860	3,444,675	4,304,435	8,040,970
Education	357,897	1,759,963	678,529	2,796,389
Publishing	-	1,678,292	293,001	1,971,293
Humanitarian Aid and Welfare	348,017	1,716,540	595,444	2,660,001
Objectives in other geagraphical areas	181,843	-	-	181,843
Retirement responsibilities	132	1,939,334	-	1,939,466
	1,179,749	10,538,804	5,871,409	17,589,962

	2021 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	219,497	3,015,294	650,259	3,885,050
Education	437,381	1,791,335	493,065	2,721,781
Publishing	-	1,845,705	92,817	1,938,522
Humanitarian Aid and Welfare	120,570	6,675,365	358,597	7,154,532
Objectives in other geographical areas	374,533	-	-	374,533
Retirement responsibilities	-	753,113	-	753,113
	1,151,981	14,080,813	1,594,737	16,827,531

Charity

	2022 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	291,889	3,652,702	4,554,283	8,498,874
Education	1,152,897	(463,208)	919,152	1,608,841
Humanitarian Aid and Welfare	25,000	202,928	253,016	480,944
Objectives in other geographical areas	181,843	-	-	181,843
Retirement responsibilities	132	328,064	1,611,270	1,939,466
	1,651,761	3,720,486	7,337,720	12,709,967

	2021 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	167,101	3,180,544	711,204	4,058,849
Education	1,157,630	176,698	429,026	1,763,353
Humanitarian Aid and Welfare	12,000	176,698	39,512	228,209
Objectives in other geographical areas	374,533	-	-	374,533
Retirement responsibilities	-	339,673	413,440	753,113
	1,711,264	3,873,612	1,593,182	7,178,058

8 Analysis of non-grant expenditure by Charitable Activity

Group	2022 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,385,987	169,858	5,193,265	7,749,110
Education	1,539,630	59,290	839,572	2,438,492
Publishing	742,369	26,276	1,202,648	1,971,293
Humanitarian Aid & Welfare	250,536	11,299	2,050,149	2,311,984
Objectives in other geographical areas	-	-	-	-
Former Pension Support	320,523	-	1,618,811	1,939,334
	5,239,045	266,722	10,904,446	16,410,213

	2021 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,254,101	160,134	1,251,318	3,665,553
Education	1,598,660	88,146	597,594	2,284,400
Publishing	701,228	18,663	1,218,631	1,938,522
Humanitarian Aid & Welfare	261,925	10,361	6,761,676	7,033,962
Objectives in other geographical areas	-	-	-	-
Former Pension Support	334,098	-	419,015	753,113
	5,150,013	277,303	10,248,234	15,675,550

Charity	2022 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,526,336	179,849	5,500,800	8,206,985
Education	140,352	9,992	1,637,872	1,122,080
Humanitarian Aid & Welfare	140,352	9,992	305,600	455,944
Objectives in other geographical areas	-	-	-	-
Former Pension Support	320,523	-	1,618,811	1,939,334
	3,127,563	199,832	9,063,083	11,724,342

	2021 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,386,695	169,645	1,335,409	3,891,748
Education	132,594	9,425	463,705	605,723
Humanitarian Aid & Welfare	132,594	9,425	74,191	216,209
Objectives in other geographical areas	-	-	-	-
Former Pension Support	334,098	-	419,015	753,113
	2,985,981	188,494	2,292,319	5,466,794

9 Analysis of grants

Grants to individuals

	2022 Number of Beneficiaries	2022 Total £	2021 Number of Beneficiaries	2021 Total £
Group - Education Grants & Support	81	123,941	91	159,601
Charity - Education Grants & Support	81	123,941	91	159,601

Grants to institutions

Name of Institution / grant	Grant description	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Stanborough School	Educational Need	-	795,000	-	720,159
Newbold College	Educational Need	233,956	233,956	277,780	277,870
Adventist Development & Relief Agency	Humanitarian Aid	348,017	25,000	120,570	12,000
South England Conference	General Operations	114,000	114,000	84,000	84,000
North England Conference	General Operations	77,750	77,750	84,500	87,500
General Conference of Seventh-day Adventists	General Operations	181,843	181,843	374,533	374,533
Other grants to Church Entities	General Operations	100,110	100,139	50,997	(3,279)
Retirement Fund	Past pension deficit	132	132		
Total Institutional Grants		1,055,808	1,527,820	992,380	1,552,783
Total Grants		1,179,749	1,651,761	1,151,981	1,712,384

10 Governance costs

	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Audit costs	59,238	59,238	80,284	54,645
Trustee expenses	16,001	16,001	34,734	34,734
Other costs			-	-
	75,239	75,239	115,018	89,379

11 Net resources expended

This is stated after charging:	Total 2022 £	Total 2021 £
Depreciation of tangible fixed assets:	266,722	277,303
Reimbursement of expenses to trustees 24 trustees (average) - 24 trustees in 2021	16,001	34,734
Fees payable to the charity's auditor for the audit of the annual accounts	59,238	80,284

12 Staff Costs

	Total 2022 £	Total 2021 £
Staff costs were as follows:		
Wages and Salaries	3,934,065	3,856,324
Social Security Costs	421,905	388,063
Other pension Costs	883,075	916,610
	5,239,045	5,160,997

	2022 no	2021 no
The average number of employees during the year	120	117

None received remuneration amounting to more than £60,000 during the year

13 Trustees' remuneration

	2022 £	2021 £
Emoluments paid to 9 employed trustees (average) - 2021: 8 trustees		
Key management	156,890	150,677
Other trustees	288,187	240,570
	445,077	391,247

During the year retirement benefits were accruing to 9 trustees (2021: 8) in respect of pension schemes

14 Other Finance Income

	2022 £	2021 £
Return on pension scheme assets	(24,981,000)	783,000
Interest on pension scheme liabilities	(1,242,000)	(919,000)
	(26,223,000)	(136,000)

15 Tangible Fixed Assets	Freehold Property	Churches & Schools	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at 01 January	33,204,950	5,380,674	1,871,589	89,398	40,546,611
Additions	142,122	17,347	24,130	(67,808)	115,791
Disposals	(286,293)	-	(26,055)		(312,348)
As at 31 December	33,060,779	5,398,021	1,869,664	21,590	40,350,054
Depreciation					
As at 01 January	3,784,540	1,040,247	1,700,484	-	6,525,271
Charge for Year	77,611	159,045	32,478	-	269,134
On Disposals	(57,131)	-	(4,293)		(61,424)
As at 31 December	3,805,020	1,199,292	1,728,669	-	6,732,981
Net Book Value					
As at 01 January	29,420,410	4,340,427	171,105	89,398	34,021,340
As at 31 December	29,255,759	4,198,729	140,995	21,590	33,617,073
Charity Cost					
As at 01 January	27,272,930	5,380,674	686,921	67,808	33,408,333
Additions	142,122	17,347	9,355	(67,808)	101,016
Disposals	(286,293)	-		-	(286,293)
As at 31 December	27,128,759	5,398,021	696,276	-	33,223,056
Depreciation					
As at 01 January	1,684,262	1,040,247	636,926	-	3,361,435
Charge for Year	28,056	159,045	26,944	-	214,045
On Disposals	(57,131)	-		-	(57,131)
As at 31 December	1,655,187	1,199,292	663,870	-	3,518,349
Net Book Value					
As at 01 January	25,588,668	4,340,427	49,995	67,808	30,046,898
As at 31 December	25,473,572	4,198,729	32,406	-	29,704,707

Included in the Freehold Property value is £20,495,000 which represents our pledge on contingent assets in favour of the Seventh-day Adventist Retirement Plan.
The pledged properties are valued biennially to meet the regulatory needs of the Pension Protection Fund. The PPF requires asset value of at least 140% cover of the pension deficit under their criteria.

16 Investment Property

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
The Group:				
Market Value at January 1, 2016	155,000	155,000	155,000	155,000
Net investment (loss)/gain	45,000	-	45,000	-
Market value at December 31, 2016	200,000	155,000	200,000	155,000

The valuation was undertaken on March 13, 2013 by Lawton Prior & Mecklenburgh a firm of chartered surveyor

17 Fixed Asset Investments

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Investments in charitable subsidiary:				
Stanborough Press Ltd at original cost	-	-	1,066	1,066

18 Stocks

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Departmental supplies	133,626	156,380	133,626	156,380
Inventory of goods for sale	1,635,609	1,518,305	-	-
	1,769,235	1,674,685	133,626	156,380

19 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Due after more than one year				
Trade debtors	834,465	834,465	-	-
Loans owed by group undertakings	-	-	-	-
Loans owed by related charities	105,836	230,031	226,593	368,788
Loans owed by employees	87,478	-	87,478	-
	1,027,779	1,064,496	314,071	368,788
Due within one year				
Trade debtors	1,754,102	1,636,664	272,991	201,898
Loans owed by group undertakings	-	-		-
Other amounts owed by group entities	-	-	1,066,232	1,092,081
Loans owed by related charities	118,133	88,133	136,133	136,133
Other amounts owed by related charities	1,120,346	1,362,625	64,696	724,638
Accrued Income	47,058	181,772	47,058	181,772
Prepayments	51,417	41,929	22,534	23,801
Employees	56,668	90,130	50,782	84,634
Other Receivables	-	49,282	-	49,282
	3,147,724	3,450,535	1,660,426	2,494,239
Total	4,175,503	4,515,031	1,974,497	2,863,027

20 Current Asset Investments

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Listed investments	93,192	96,926	-	-
Other investments	161,722	130,121	-	-
	254,914	227,047	-	-

21 Creditors: Amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Bank Loans and Overdrafts	-	230	-	-
Suppliers	463,002	439,387	-	-
Advances for charitable activities	85,295	116,235	-	-
Due to associated charities	87,091	482,843	82,450	63,100
Due to local congregations	20,875	-	20,875	-
Employees	31,767	-	31,767	117
Accrued expenses	289,044	188,540	194,603	118,092
Deferred income	19,976	64,773	4,667	30,960
Agency/Trust Accounts	52,035	45,506	1,140	-
Taxes payable	-	11,560	-	11,560
Other Creditors	150,165	205,815	91,154	151,038
	1,199,250	1,554,889	426,656	374,867

22 Creditors: Amounts falling due after one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Deferred income	34,161	46,223	34,161	46,223
Returnable deposits on retirement properties	191,411	177,888	191,411	177,888
	225,572	224,111	225,572	224,111

Of which amounts falling due after one year, not wholly payable within 5 years

Repayable other than by instalments	123,264	107,981	123,264	107,981

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1044071

Accounts

British Union Conference of Seventh-day Adventists

Registered Charity No:
England and Wales: 1044071
Scotland: SC040701

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

British Union Conference of Seventh-day Adventists

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British Union Conference of Seventh-day Adventists
Reference and Administrative Details of the Charity, its Trustees and Advisers for the Year Ended 31 December 2021

Trustees

Pastor E B Brooks (Chairperson) (From 9 Dec)
Pastor J C Surridge (Executive Secretary)
Mr W Aguiar (Treasurer) (From 22 Oct)
Pastor J Adamovic (From 22 Oct)
Pastor G Allcock (From 22 Oct)
Pastor A Andersson (Resigned 22 Oct)
Pastor K Andrasi (From 22 Oct)
Mrs P F Asamoah (From 22 Oct)
Mrs A Awuku (Resigned 22 Oct)
Dr J Baildam
Mr D Billett (From 22 Oct)
Pastor J Botha (From 22 Oct)
Pastor E Bran (Resigned 22 Oct)
Pastor P Chenjerai (From 22 Oct)
Mr J Donaldson (Resigned 18 Aug)
Dr E P Dorairaj (From 22 Oct)
Mrs L S Flemmings-Danquah (From 22 Oct)
Mr A Gardiner (From 22 Oct)
Pastor M Herel (Resigned 22 Oct)
Pastor M Holness (From 22 Oct)
Miss A Hutchinson (Resigned 22 Oct)
Pastor R Jackson (Resigned 9 Sep)
Mr N Jepuranovic (Resigned 22 Oct)
Pastor K Johns (From 22 Oct)
Mr D Johnson (From 22 Oct)
Pastor R Kamal (Resigned 22 Oct)
Mr P King (Resigned 22 Oct)
Miss C Knight (Resigned 22 Oct)
Pastor G Kumi
Mr C Lethbridge (From 22 Oct)
Mr F Mahlangu (From 22 Oct)
Mr M Martin (Resigned 22 Oct)
Mrs H Mathieu (From 22 Oct)
Mr C Morgan (Resigned 22 Oct)
Mr M Ndebele (Resigned 22 Oct)
Miss Andisiwe Ndlovu (Resigned 22 Oct)
Pastor D Neal (Resigned 9 Dec)
Mrs N Ninvalle (From 22 Oct)
Pastor E Osei
Pastor A Peck (From 22 Oct)
Mrs S Platt-McDonald (From 22 Oct)
Mrs S Prince (Resigned 22 Oct)
Mr E Ramharacksingh (Resigned 22 Oct)
Miss E Sanguesa
Mr D Santineer (Resigned 22 Oct)
Pastor D Serb
Pastor D Stojkovic (Resigned 1 Sep)
Pastor I W W Sweeney (Resigned 9 Dec)
Mrs E Tebbs-Ogutu (Resigned 22 Oct)
Pastor K Thomas
Pastor S Thomas (Resigned 22 Oct)
Pastor P Tompkins (Resigned 22 Oct)
Pastor M Walker (From 22 Oct)
Dr J Walton (Resigned 22 Oct)
Mr S A Walters (From 22 Oct)
Pastor E Williams (Resigned 22 Oct)

British Union Conference of Seventh-day Adventists
Reference and Administrative Details of the Charity, its Trustees and Advisers for the Year Ended 31 December 2021

Registered Charity Numbers

England & Wales 1044071
Scotland SC040701

Principal Office

Stanborough Park
Garston, WATFORD, WD25 9JZ

Auditors

Moore Kingston Smith LLP
4 Victoria Square
ST ALBANS, AL1 3TF

Bankers

HSBC Bank plc
73 High Street
WATFORD, WD1 2DS

Solicitors

Anthony Collins LLP
134 Edmund Street
Birmingham, B3 2ES

Solicitors

Penman Johnson
5 George Street
Watford, WD18 0SQ

Pension Scheme Advisors
(Actuarial & Administrative)

Barnett Waddingham LLP
Chalfont Court, Hill Avenue
AMERSHAM, HP6 5BB

Pension Scheme Advisors
(Solicitors)

Sacker & Partners
29 Ludgate Hill
LONDON, EC4M 7JQ

British Union Conference of Seventh-day Adventists
Trustees' Report
for the Year Ended 31 December 2021

The Trustees submit their annual report and the audited financial statements of the British Union Conference of Seventh-day Adventists (the Charity) for the year ended 31 December 2021. The Trustees confirm that the annual report and financial statements of the Charity and Group comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP2015) "Accounting and Reporting by Charities" issued in January 2019. They have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. The Trustees confirm that they have sought to comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, Governance and Management

Constitution

The constitution currently in force was last amended on 22 October 2021.

Method of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Policies Adopted for the Induction and Training of Trustees

New trustees are provided with electronic copies of the Charity's constitution, its Policy Book and Education Handbook, Pension Plan Explanatory Booklet and minutes of the executive committee meetings for the current year. In addition, each trustee receives a copy of the Charity Commission document "The essential trustee – what you need to know, what you need to do" and the regular Charity Commission Newsletters. In addition, Trustees are provided with regular bulletins from the Churches Legislative Advisory Service.

In as much as the majority of new trustees start their term of office at the commencement of each new quinquennium the primary induction is provided at the first meeting of the quinquennium, with further support during the term of office. For the current trustees this induction took place over the weekend of 5 to 7 November 2021 at the De Vere Staverton Park Conference Centre.

Organisational Structure and Decision Making

The Charity is the principal administrative body of the Seventh-day Adventist Church in the United Kingdom and the Republic of Ireland. It generally works in harmony with the policies of the Church's international office of the General Conference of Seventh-day Adventists, the

Trans-European Division, situated in St Albans, Herts.

Within its territory, the Charity carries out its objects both directly and through related organisations. Principally the latter consist of three 'Missions' in Ireland, Scotland and Wales respectively (all branches of and financially dependent upon it), two 'Conferences' in North and South England respectively (both registered charities in their own right and financially self-supporting).

Within these latter organisations the objects are pursued mainly through a network of local churches which are heavily dependent upon a large pool of voluntary lay support.

Additionally, specialised aspects of the Charity's purposes are performed on its behalf by a number of subsidiary organisations.

Related Organisations

The following subsidiary organisations, which are included in the consolidated accounts have carried out certain aspects of its operations:

- Seventh-day Adventist Association Ltd (Titular owner of the Charity's land & buildings)
- Seventh-day Adventist Trust Company (Executor for Charity members)
- Stanborough Press Ltd (Publishers)
- House of Natural Foods (Retailer)
- Stanborough Schools (Primary, Secondary and Boarding School)
- Adventist Development and Relief Agency (Development work in the UK and overseas)

Reporting Serious Incidents

The Trustees continue to assess the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate exposure to the major risks and that there were no serious incidents that they failed to bring to the Commission's attention.

Safeguarding

Through the activities of local congregations and the Youth, Family and Children's Ministries departments the Charity works with children and has a safeguarding policy and a procedure for DBS Disclosure applications for employees and volunteers working with children and also for those working with vulnerable adults.

Objectives and Activities

Policies and Objectives

The Charity has adopted the following objectives in pursuit of its mission to proclaim the

everlasting gospel of our Lord and Saviour Jesus Christ, to teach the commandments of God as the supreme rule of life and to encourage people to become His disciples and responsible members of the Church and to support charitable and humanitarian work which is in harmony with the doctrines and principles of the Seventh-day Adventist Church:

- Create a strong evangelistic vision in regional offices, institutions and local congregations.
- Create and sustain an efficient pastoral team that will help to fulfil the mission of the Church.
- Develop diverse yet inclusive faith communities that are sensitive to the needs of their local communities.

Strategies for Achieving Objectives

In summary the strategies used to achieve the above objectives have been to:

- Provide financial, policy and administrative support to regional and institutional offices and boards.
- Provide financial, policy and administrative support to a programme of Christian education that will prepare children and young people for service to God and society at large.
- Develop the Adventist Discovery Centre correspondence school as an effective and significant distance learning resource.
- Support regional offices and local churches with training and resources in the areas of children, family, women, youth, pastoral and personal ministries and health.

Achievements and Performance

During 2021, despite the continuing restrictions of COVID, the Church experienced growth in church membership in all its regional sections and at the year-end registered a total of 657 accessions through baptism and a further 96 by profession of faith. Total net growth for the year was 432, taking the membership figure at 31 December 2021 to 40,401.

Review of Activities

The Seventh-day Adventist Church congregational activities that take place, in the 300 churches and 115 companies, seek to provide public benefit by the advancement of religion through a variety of centres for weekly worship services, prayer meetings and other programmes that are open to the local communities in which they are located. Depending on the size and resources of the local congregation these activities include weekly family worship, Bible study classes for all age ranges from infancy to adult, prayer meetings, and Adventurer, Pathfinder and senior citizen clubs, health awareness events and family support programmes.

These local congregational activities are supported from the regional and national headquarters through various departmental training events, activity programmes, and personnel support and resource provision.

In 2021 the COVID pandemic continued to cause major disruption to the usual physical services provided by local churches, and the training events provided by the departments. However, the lessons learned in 2020 regarding virtual meetings and events, meant that the church was well positioned to maintain effective service to our members and communities.

Some of the support provided from national headquarters is outlined below by department:

Adventist Discovery Centre

The ADC is a correspondence school and resource centre. We offer free distance learning to help members of the public discover more about the Bible and about their personal health and wellbeing. The three ADC vectors are: online and mailed courses, books along with other valued resources, and social network communities for interactive studies. Our centre welcomes people of all backgrounds and abilities.

The Adventist Discovery Centre (UK and Ireland), formerly known as the Voice of Prophecy, was founded in 1945, as part of a world-wide network of Christian correspondence schools. From USA to Australia, and from South Africa to the Caribbean, currently there are 140 affiliate schools, in 127 countries, sharing resources in more than 100 languages and dialects.

Due to the further national lockdown because of the COVID 19 pandemic at the beginning of 2021, staff were again able to work from home to support the online students and continue with the addition of more course material to the website. Mid-year our focus switched from the current website to the population of our new course platform, ready for launch in 2022. As a result, a reduced number of courses were made available in 2021.

Staff remained on flexible furlough until the end of April but by mid-April we had been able to fully reinstate our postal students. By mid-July the Principal had been reassigned to a new role outside of the ADC, which left only one member of staff in a caretaker position.

As a result, the plans for the remainder of the year were significantly impacted, with a lower number of students and reduced interaction with the Discover Bible Schools (for paper students). Our work with HMP institutions were also affected. However, our prison ministries team was able to begin to resume visits in the latter part of the year and to introduce new students once again.

Work continued in the training and launching of local churches Online Bible Schools. By undertaking this approach, the ADC established local hubs in churches while providing both administrative and technical support to online Bible Schools across the UK & Ireland. By mid-July 2021, 35 online Bible Schools had been set up and trained.

Due to the continued withdrawal of funding for internet advertising for FreeBible, uptake continued to fall. However, during 2021 the ADC was able to deliver 298 free Bibles across the British Isles.

In 2022 the ADC aims to:

- boost the number of paper students,
- launch the new online platform for courses and
- introduce a new enriched website with additional features.

Children's Ministries

The primary role of the Children's Ministries department is to partner with leaders at every level of the church structure to support children to fulfil their potential in the areas of spiritual, emotional and physical health.

- The department provided appropriate ministry resources to facilitate ministry to children through the BUC Children's Ministries web page.
- The Children's Ministries department facilitated training events throughout the Union providing instruction how to run effective Sabbath School programmes through the use of interactive resources that incorporate different learning styles.
- The department supported churches conducting Children's Ministries outreach programmes, encouraging community children to engage with spiritual matters through crafts, drama and play (Messy Church, Godly Play) programmes.
- We delivered ongoing training for leaders to facilitate Children's Ministries programming in their churches and communities.
- Along with Family Ministries, this department oversaw the review and implementation of the Church's safeguarding policy, Keeping Our Church Family Safe, to ensure best practice in the protection of children and adults at risk.
- Safeguarding training was provided for church pastors and church members across the union
- Resources were provided for designated Children's Ministries days
- Children's Ministries was promoted throughout the year through local church programming

Communication

For the most part, in 2021, online communication became critical since the effects of COVID-19 were still prevalent. The British Union Conference continued to reach out via electronic means. The communication department continued to provide relevant and current information on its website through the BUC News.

BUC News, which goes out weekly, became the primary source of reaching people quickly

during a period when the situation in the country was changing so rapidly. As a result, we have seen increased subscriptions now surpassing 6000 (not including the BUC ministerial workforce). The BUC website was the platform where press releases were placed regularly from the BUC Admin and the Health Ministries department, offsetting the potential of many calls to the BUC office.

Merging with the Media department, communication of information became a necessity through all the BUC social media platforms and the now popular Zoom.

Our online service became a means for remote worship service for many who are vulnerable and those unable to attend church on Saturdays.

2021 saw many churches resuming and have kept their church doors open but redefined what their ministry is all about. Many churches have been engaging in community services by providing food for the homeless and supporting their communities. They have been sharing these stories of their involvement in the communities, which publish as an encouragement to others.

The Communication department continues to be busy responding to queries from those seeking advice and reacting to crises. By developing a list of all the churches within the BUC engaged in live streaming, the department was able to provide a directory available to those members whose churches were not able to function in this way. This live streaming directory was updated regularly as more churches caught the vision of online services and their potential to reach beyond the local church environment. We can see that the online church is here to stay.

The department played a significant role in October during the quinquennial session of the British Union Conference by sharing regular news of the session on the website and on social media.

Media

The pandemic period and the subsequent lockdown have seen many churches operating in a hybrid format. Some have pointed out that this system has come to stay.

With many churches now moving to online services and perhaps for some time now, there has been an apparent need to train church leaders in the fundamentals of this new way of doing digital service.

Since 27 January, church members have slowly but surely returned to their places of worship. However, the pandemic has forever changed the way people communicate. With the onset of COVID-19, social media, and platforms like Zoom, YouTube, WhatsApp and TikTok have shot up in popularity.

This shift is noticeable and reflected in the church. Since the beginning of the lockdown

restrictions, we have produced well over 100 sabbath service shows, most of which are over an hour and a half in duration. Even though we have seen a decrease in viewership due to members returning to physical churches, and other churches producing their online services, we still maintain an average of around 500 views per week. Also, during this time, we have seen an increase of more than 600 new subscribers to our YouTube channel.

The increase tells us that more and more people are turning to the internet for spiritual content, and the pandemic has accelerated this trend. We as a church must prepare ourselves to meet this challenge.

Community Services

Due to COVID-19 and National Lockdowns, a number of departmental activities, projects and programmes were postponed. However, this gave rise to innovations developed to meet community needs as our departments responded to the pandemic.

Key departmental objectives:

1) To be part of the community building a presence, influence and impact through outreach ministry.
2) To make our churches welcoming and relevant to every one regardless of age, gender, ethnicity, religious persuasion, cultural background or any other difference that distinguished them.

Values: Adaptability; Compassion; Equity; Human Dignity; Inclusion; Non-judgemental; Understanding.

Operational Focus: Building trust, Valuing diversity, Fostering inclusion, Meeting needs.

In seeking to fulfil the above vision, mission and values, the work of the BUC Community Services department has been organised around the areas of social justice, compassionate outreach addressing presenting needs, spiritual needs, mission mandate, relational support & training and church engagement as follows:

REACHING UP – Spiritual development and nurture

To emulate the ministry of Christ by making the gospel available to all diverse groups through, relevant, compassionate service and inclusive worship.

Dissemination of relevant publications to nurture spiritual growth.

Facilitating a Prayer Network for individuals with personal, social, political and religious challenges in order to offer practical and spiritual support to themselves and their families.

1) Accessing various prayer networks to support families with COVID-19 diagnosis, those hospitalised during the pandemic and the families of the bereaved
2) 200 Bereavement books giving out to community members experiencing bereavement

3) Zoom inspirational messages for building faith
4) Weekly WhatsApp faith building reflections
5) Facilitating Bereavement Support groups

REACHING OUT - Mission focussed activities, evangelism & community enhancement

This department aims to foster a welcoming and sensitive environment that makes our churches relevant, inclusive and available to every person, regardless of age, social class, gender, religious persuasion, ethnicity or disability.

1) Partnership working with One Vision Project to disseminate daily hot meals to families impacted by COVID-19
2) Partnership working with One Vision Project to deliver weekly shopping to families in need during the pandemic
3) Delivery of publications for holistic wellbeing for community individuals
4) Dissemination of VOICES - *Urban Pain – Urban Promises* to church and community members
5) Publication – Overcoming with God Achieved 60% sales of purchased stock.
6) Community Mental Health presentations on the Mental Wellbeing impact of COVID-19 pandemic.
7) Donations to food and clothes banks for individuals in need in the community

REACHING IN - Development and nurture of leaders and membership

Our objective is to encourage an inclusive approach that enables each individual to fully participate in the life of the church through worship, fellowship and service in a way that is meaningful to them and allows them to grow spiritually.

1. Surviving and Thriving through Traumatic Life Events – conference scheduled for 26 April, cancelled due to the pandemic.
    - Dissemination of information on coping mechanisms when experiencing trauma and bereavement.
2. National Autumn Conference for Adventist Community Services leaders, cancelled due to the pandemic.
    - Dissemination of materials on outreach initiatives during COVID-19
    - Online training undertaken with ADRA-UK for Community Services leaders on how to undertake outreach interventions safely during the pandemic.

REACHING ACROSS - Whole church connectivity and engagement

Engaging the whole church in meeting the needs of diverse individuals by included them in corporate training events and making relevant resources available to them.

1) Online training events for churches on safe outreach during pandemic

2) Guidelines disseminated regarding appropriate PPE when undertaking Homeless Feeding
3) Advice and update to congregations operating Soup Kitchens
4) Food Hygiene policy launched and disseminated to churches and individuals providing food to families and communities in need during the pandemic
5) Bereavement Support Care to churches with grieving members
6) Creative Connections Ministry Craft Training Day. The development of creative resources for outreach to the community

Community awards to churches

The Director awarded £500 (from the Community Services budget), to each of the following churches for their outstanding service to the community:

- Bedford Central
- Bracknell
- Chiswick
- Lewisham
- Milton Keynes
- Stratford
- The Watering Hole

Amongst the community interventions the above churches engaged in were: Homeless Feeding, (Soup Kitchens, Food parcels) operating Food Banks, Providing Homeless Shelters, Clothes Banks, Children's Toys for underprivileged children, computer classes and English Classes for immigrant families.

Donations to external entities undertaking community outreach

- £300 to The REAL village School and Community Education Project in South Africa
- The REAL Village is a South Africa based Pan African community development non-profit organisation.
- 2020 Plans (postponed due to pandemic, lockdown restrictions and financial deficit)
- Publication of Adventist Community Services manual (Community Services)

MP commendation

A letter of appreciation and acknowledgement by Dean Russell MP for Watford was awarded to Sharon Platt-McDonald, the departmental director, for developing and participating in community outreach initiatives during the pandemic.

Education

MOTTO: EDUCATING FOR ETERNITY

Adventist education is built on the beliefs and values of the Seventh-day Adventist Church and that all activities of a school are Bible-based, Christ-centred, Service-oriented, and Kingdom directed.

VALUES

The aim of true education is to restore human beings into the image of God as revealed by the life of Jesus Christ. Only through the guidance of the Holy Spirit can this be accomplished. An education of this kind imparts far more than academic knowledge. It fosters a balanced development of the whole person (spiritual, physical, intellectual, and social-emotional); a process that spans a lifetime. Working together, homes, schools, and churches cooperate with divine agencies to prepare learners to be good citizens in this world and for eternity.

The mission of the Education Department of the British Union Conference of Seventh-day Adventists has been to:

- Promote the values of Seventh-day Adventist education throughout the constituency of the Union and to make education a vehicle for helping pupils to come to know Jesus;
- Formulate and develop the educational policy framework and instruments necessary for delivering an efficient and effective education service;
- Provide support, advice and to monitor the work of educational institutions operating within the authority of the British Union;
- Seek to improve the access to Christian education for Adventist children.

The above mission is delivered through the five broad operational areas set out below:

1. Administration. This area covers aspects such as:
    - Strategic planning
    - Initiating policies to further the mission of the department
    - Managing the on-going review of education policies
2. Development. This area covers aspects such as:
    - Negotiating state-maintained status for BUC schools
    - Promoting the concept of church-based primary schools
    - Organising the writing of curriculum documents
3. Evangelism. This area covers aspects such as:
    - Promoting and monitoring the use of faith and learning curriculum materials by our teachers
    - Encouraging each school to formulate a Spiritual Master Plan
    - Monitoring the impact of schools on pupils' spiritual and moral development and church growth
4. Raising Education Standards. This area covers aspects such as:
    - A three yearly primary inspection cycle

- Regular monitoring of secondary schools
- Assisting schools with whole school review and operational and strategic planning
- In-service training and the development of curriculum materials

5. Services. This area covers aspects such as:
   - Attending School Board meetings
   - Holding regular consultation meetings with headteachers
   - Developing and maintaining the education web site
   - Producing home schooling materials for parents
   - Advising and supporting education secretaries in local churches

Much of the above goals have not been fully realised due to the constraints of operating schools during the second national lockdown and therefore will be carried forward to 2022.

COVID 19 AND SCHOOL CLOSURES

2021 was the second year of the pandemic and on Tuesday 5 January 2021, the second national lockdown was announced in England, sending schools back to only allowing the most vulnerable pupils and the children of key workers to attend. Remote learning policies, along with Covid risk assessments, had been a mandatory requirement for all schools, thus all schools reverted to their remote learning provision. Schools continued the provision of education under stringent restrictions where pupils, in many cases, were confined to 'bubbles'. This would continue until March 2021.

Remote learning platforms used: Seesaw, Zoom, ClassDojo, Google Classroom. Some experimented with live teaching via the platforms, whilst others recorded their lessons for screening at particular times.

Some schools reported the following:

Fleetwood

The challenges really began in January of 2021. With literally only one day's notice from the government, we were grateful that the parents allowed us an extra couple of days to prepare resources and distribute them to the children. More children were in school as parents were more willing to go into work and needed the childcare. This presented the added challenge of split teaching - half of the class in the classroom while the rest remained at home to be taught via Zoom. The staff rose to the challenge, though, and we set up a rota so that we could reduce the number of contacts in school throughout the week.

On top of the logistical challenges this lockdown brought, the weather played its part in dampening everyone's spirits. Whereas we could all enjoy the beautiful spring weather from our gardens in the first lockdown, this time round we had cold, damp and dark days - not at all conducive to having a positive outlook!

With God's ever watchful eye, though, we all persevered. The children returned in March grateful to be back and happy to be with each other once again. I hope and pray that we never have to experience anything like the past two years of teaching ever again but I am secure in the knowledge that staff, parents and children would rise to the challenge if called to do so.

Hyland House

At Hyland House School, we are proud of the strong online teaching we provided during the Covid lockdown.

Nursery pupils and children of key workers were taught on site. Other children saw their classmates daily during the Zoom assembly and via Zoom lessons. However, nothing compares to being with your classmates in person and the physical reunion in September 2021 was a joy to behold.

Newbold

There is no doubt that Covid presented unprecedented challenges for all schools. Before lockdown, we spent the final days learning to use Seesaw, an online computer system, then taught it to our pupils. Consequently, we were able to start lessons immediately. The programme allowed individual teaching to continue, with quality feedback provided for each and every lesson. Children were not tied to designated learning times in case the family computer may have been needed for parents' work. We even created/recorded PE lessons (Joe Wickes style) and the children even received recorder lessons.

As Zoom's security improved, we were able to hold some group lessons online from time to time. Our PTFA held social events on Zoom for the children. Seesaw remained the best method of tailoring lessons to each individual child, however, but we also left books and paperwork in a covered area at the church next door for parents to pick up safely. Of course, the school never really closed. Our key workers' children came into school every day over lockdown and were looked after beautifully by our devoted staff.

After lockdown ended, we found that our children's learning had not suffered greatly from being away. Our teaching staff had worked extremely hard, with a longer school day than they would have had in school. We are grateful to God that all of our families and staff returned unharmed from those early days of Covid devastation and that learning never stopped

Other schools have experienced similar outcomes for pupils and staff.

LOSS OF LEARNING AND CATCH-UP PROVISION

The loss of learning by pupils has been heavily reported. "Pupils across the UK have lost out on a third of their learning time since the pandemic started, even once learning at home is taken into account, new research finds.

Researchers from the London School of Economics and Political Science (LSE) and the University of Exeter, also find that learning loss varied across the four nations: pupils in England

and Northern Ireland lost 61 days of schooling on average between March 2020 and April 2021. But in Scotland, pupils lost 64 days and in Wales, it was 66 days. The usual school year is 190 days.

The analysis also shows that in each of the four nations of the UK, poorest pupils lost more learning time than their richer peers. But differences in school closure policies meant that the poorest pupils in England lost 34.9 per cent of their learning during the spring 2021 closures – less than the most affluent pupils in the rest of the UK, who lost 38.6 per cent of learning time.

The report – Learning Loss Since Lockdown: Variation Across the Home Nations – published by the LSE's Centre for Economic Performance (CEP) shows that the maximum number of classroom days lost over one calendar year were: 110 days (England); 119 days (Northern Ireland); 119 days (Scotland) and 124 days (Wales). This means most school children in the UK missed more than half of their expected days in the classroom between March 2020 and April 2021."

https://www.lse.ac.uk/News/Latest-news-from-LSE/2021/g-July-21/Pupils-lost-a-third-of-learning-time-during-pandemic-year

RETURN TO SCHOOL AND CATCH-UP

The return to school has required schools to implement some form of recovery programme, to deal with social and emotional well-being needs resulting from the pandemic, in addition to the loss of learning. Small class sizes, however, have meant that pupils have been able to receive the required individual attention through quality first teaching to support catch-up and reduce the loss of learning impact to a manageable level. This will continue to be monitored.

For many mainstream schools, attendance has been a major concern with levels falling below national expectations. This has not been an issue in our schools as the family environment was maintained throughout.

POST LOCKDOWN ACTIVITIES AT HYLAND HOUSE

Community and fundraising activities have included:

- A Summer 2021 reading project twinned with Donald Romeo school in Kenya
- Autumn 2021 - an impressive drama production for Harvest/Macmillan morning, where parents donated an impressive £327.45 towards Cancer Research.
- An inspirational Black History month, where a myriad of professional, exceptional speakers were invited into school to daily inspire children to DREAM BIG and have LOFTY GOALS. Pupils saw inspirational role models who looked like them and who were telling them they could succeed in whatever career they choose.
- An innovative, show-stopping Christmas Production titled "Windrush Nativity" where Mary and Joseph immigrated to the UK from the Caribbean on the Empire Windrush. This was a collaboration of teachers, pupils and parents

- Remembrance Sunday. Pupils were reminded of the sacrifice of their fore parents endured to ensure freedom for all.
- On 3rd December 2022 our children joined thousands of others around the country by paying £1.00 to wear the colours of the emergency services (red, blue, green or orange). The children raised £52.00 toward the 999 Cenotaph that will be built in Whitehall to honour the workers and animals of all our Emergency Services.

TRAINING

There were no union wide training sessions as schools focussed on the mental health and well being of their pupils and focused more on a recovery curriculum to re-establish learning behaviours before addressing the main catch-up needs. Individual schools prepared and delivered CPD needs according to their specific requirements.

RSE POLICY AND RESOURCES IN PREPARATION FOR SUMMER 2021

The new subjects of Relationships Education and RSE must be taught in all maintained schools, academies and independent schools. They require schools to have regard to that guidance and make a statement of policy on their provision of Relationships Education and RSE. They also set out the circumstances in which a pupil is to be excused from RSE.

The regulations and guidance in relation to Health Education do not apply to independent schools – they will continue to make provision for the health education element of PSHE under the Education (Independent School Standards) Regulations 2014.

School received guidance on how to prepare its policy and were given autonomy to choose the scheme of work used in their particular school.

COMMENDATION

We recognise the tireless work and effort that all school staff have put in throughout during 2021 and their willingness to continue 'educating pupils for eternity' during the most difficult of times. This has not gone unnoticed.

Evangelism

The Congregations of Seventh-day Adventist Churches within the British Union Conference have as their goal the wholistic development of humanity. The Evangelism department of the British Union Conference is established to envision, motivate, train, equip and deploy the general membership of the British Union Conference to be of use/service to the communities they live in and represent. The underlining motivation for this is the biblical teaching that we should be salt and light wherever we go; practically helping people to better their lives, spiritually, educationally, emotionally, and socially. Like the biblical model we seek the wholistic health and wellbeing of humanity. Focusing on the environment is as important for the Church. We are guided by holy writ to take care of nature and God's creatures.

British Union Conference of Seventh-day Adventists
Trustees' Report
for the Year Ended 31 December 2021

The year 2021 saw communities emerging out of the covid-19 pandemic. The Churches and institutions within the British Union Conference had to make drastic alterations to their plans and programmes to accommodate this phenomenon. At the same time the crises allowed the charity to work in innovative ways to reach its goals and objectives.

The 2021 verbal and written reports received from the Churches suggested that some 7,300 members were actively engaged in working in their various communities. Due to the emergence of from the pandemic this number is up from the last year. As a result, 105,000.009 pieces of health, religious, family and youth related literature were distributed in communities spanning the British Union Conference territory. Furthermore, some 175 health, community or religious seminars were conducted in various communities throughout the British Isles.

Members operating in the community ran some 900 community ministries events. These were either mobile soup runs, mobile health checks, or local churches opening to the community to offer food, clothing, shelter, or other community-based services. Many of our Churches throughout the British Isles continued their food banks to respond to the growing needs in the community. These food banks continued to operate throughout the various lockdowns and was a blessing to the thousands that they served. The feedback on this has been very positive and encouraging. The young people were very active in the community in a number of these activities.

Yet again one of the outstanding initiatives of 2021 was that undertaken by 7 -year-old Eliana Mendes, along with her sister and brother. She wanted to support Children in Scotland facing difficult home situations. She wanted them to get a hand-made teddy bear and a care package. The bears would be made by her parents, her sister, brother, and volunteers, and herself. This year her initiative was a sponsored walk, and she was able to raise over £1200. Her Go fund me page had a goal of £600.

The Willesden Seventh-day Adventist Church's Community Ministries Centre received an award and recognition from the Brent Council, for giving outstanding service to the community during and after the pandemic. This centre saw a constant stream of people needed help and supplied those needs. They were also very instrumental in sending containers of food and other supplies to disaster areas. The people of St. Vincent received much needed help when the volcano erupted and displaced so many.

The High Wycombe Seventh-day Adventist Churches also made a very significant contribution to this disaster. They co-ordinated a massive community drive to bring relief to the people of St. Vincent. This resulted in three forty feet containers packed and sent to the Caribbean Island. To date these congregations are fostering partnerships in the community and working with others to make a more caring society.

As a result of all these activities the various online programmes some 400 people requested Bible studies with the members of the Church, and many of these joined the Church to add to

the ranks of those who have an interest in serving humanity and making the world a better place. Many people from the community are now volunteering at our food banks and Churches where we cook and supply hot meals to many vulnerable members of the community. As a charity that cares for the overall development of the individual, we are willing, and continue to be happy to serve with love.

The department will continue to foster the growth and development of each member so they can continue to help in community development, cohesion and making our society a better place to live. The photographs below capture just a sample of some of the training/community programmes our members have been engaged in during 2022.



One of several Evangelism training events carried out during 2021

Family Ministries

The primary role of the Family Ministries department is to partner with leaders at every level of the church structure to support the families in both church and community.

- Along with Children's Ministries, this department oversaw the review and implementation of the church's safeguarding policy, Keeping Our Church Family Safe, to ensure best practice in the protection of children and adults at risk.

- Created resources for local churches to promote safeguarding best practice
- Provided resources for Christian Home and Marriage Week and The Family Togetherness Week
- Reviewed and updated the BUC Domestic Abuse Policy and Procedures
- Supported programming for domestic violence awareness
- Trainings for Mission pastors was conducted for Safeguarding
- The department has also created and identified appropriate ministry resources to facilitate healthy family relationships
- Provided support for Conference marriage retreats
- Family ministries also supported single adults to engage fully in the life of the church and community through spiritual, emotional, social, intellectual and physical development
- Supported SEC Men's Ministries event at SEC Camp Meeting
- Provided training for SEC counselling service on emotional and relational wellbeing
- Fulfilled speaking engagements for family life outreach programmes

Health Ministries

During 2021, due to the COVID-19 Pandemic, National Lockdowns and varied restrictions, a number of departmental activities, projects and programmes were adapted or postponed. However, this gave rise to innovations developed to meet community needs as our departments responded to the pandemic.

Key objective: To encourage and train the membership on healthy lifestyle choices in a holistic approach to wellbeing.

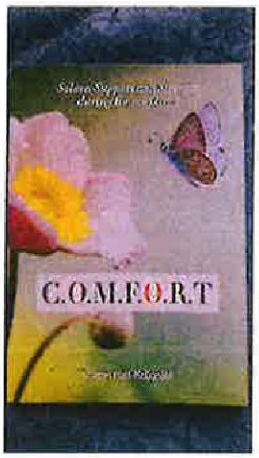
Values: Respect for differences; Temperate in work, rest and lifestyle practices; Abstinence from harmful products; Balanced approach to emotional, physical, spiritual and social wellbeing; Optimal dietary choices; Regular Exercise & Fresh Air; Harmonious Relationships; Non-judgemental attitude.

GENERAL CONFERENCE
Adventist
Health Ministries

KEY PERFORMANCE INDICATORS

REACHING UP – Spiritual development and nurture

Reaching the whole person by encouraging fitness for life through healthy lifestyle choices in a holistic approach to wellbeing that enables them to become a healthful witness to the communities that they serve.



1) Additional Prayer Support networks developed for individuals with health needs, those requiring emotional support and those experiencing traumatic life situations.
2) Reprinting and dissemination of book: C.O.M.F.O.R.T - Solace, Support and Strength during times of Grief. This resource was produced by our Health Ministries department in 2019. 100% of stock disseminated or purchased.
3) Grief Recovery Seminars delivered.
4) Emotional Resilience workshops. Achieved 100% planned presentations via Zoom.
5) Overcoming with God presentations. Achieved 100% planned presentations via Zoom
6) 12 Enhancing Health editorials in MESSENGER magazine

REACHING OUT - Mission focussed activities and evangelism

In responding to circumstance where individuals experience infirmity of body, mind or spirit, we seek to foster an approach that is compassionate as we serve others with the humility and love of Christ.



1) Expansion of RESTORATION Convalescent Project for individuals experiencing Long COVID. Catering for wholistic wellbeing under the project segments: Revive, Renew, Restore.
2) Second COVID-19 Survey undertaken to ascertain emotional, mental, relational, spiritual and physical impact of the virus during National Lockdowns 2 & 3. Data outcomes helped to identify areas of need, support required.
3) Bereavement Care Ministry Days delivered across the British Isles.
4) Delivered Mental Health presentations for boosting mental wellbeing during the pandemic.
5) 5 Mental Health First Aid (MHFA) presentations delivered.
6) New stock of C.O.M.F.O.R.T - Solace, Support and Strength during times of Grief purchased.
7) High demand for Bereavement care resources for individuals experiencing loss.
8) Increase in Bereavement Care Ministry boxes created and delivered to grieving families.
9) Further development and expansion of workshop materials for individuals experiencing trauma.

10) Referral of individuals experiencing the negative impact of the National Lockdown to Cornerstone Counselling service.
11) Additional departmental resources gifted nationally (through local churches), and internationally (Botswana Aid's orphans, Children and Families in Need).
12) Accessing NHS, Social Care and Voluntary Services agencies for specialist help in coordinating relevant interventions for church and community members in need.

REACHING IN - Development and nurture of leaders and membership

To encourage and train the membership to embrace healthy lifestyle choices in a holistic approach to wellbeing that is balanced and evidenced based.



1) Increase sin BUC Bereavement Care Befrienders Training undertaken for Health Ministries (HM)leaders
2) Weekly communique to Health Ministries leaders during the first wave pandemic and monthly during the remainder of the year
3) Emotional Resilience seminars undertaken via Zoom
4) Mental Wellbeing workshops conducted via Zoom
5) Resources sent to Health Ministries leaders and members on how to cope during Lockdown
6) Analysis and outcome of second COVID-19 survey data disseminated to Health Ministries leaders regarding the key areas of concerns highlighted in the survey. Advice given re support networks, referrals and other entities to access to assist individuals struggling with the impact of the pandemic
7) Advice given to health leads and members on how to safeguard against COVID-19, management of symptoms when infected and coping with the negative impact of the virus
8) Resources disseminated on emotional wellbeing for families experiencing the trauma of abuse or those at risk of domestic violence
9) Partnership working with ADRA-UK to deliver training for Health Ministries leaders and pastors engaged in ministering to community needs during the pandemic
10) Food Hygiene Protocol produced and disseminated to health and ministerial leads
11) The Health Director currently serve on the international Nutrition Committee ANDIA - (Adventist Nutrition and Dietetics International Association). Learning and action points from this committee is fed back to health leaders across the UK and Ireland.
12) Specialist NHS Professionals engaged to answer questions around COVID-19 Vaccinations.

REACHING ACROSS - Whole church connectivity and engagement

Through the promotion of optimal health practices, members will experience abundant living and so better able to share the message of health, hope and healing with others.

1) COVID-19 Vaccines awareness seminars delivered across the BUC to address concerns
2) Regular briefing to church leaders and members in regards to the pandemic
3) Updated COVID-19 Operational guidelines for Churches sent outlining safety procedures for services, attendance and interaction during the first wave pandemic
4) Government Briefings and National Guidance document for churches. Following Lockdown 2 & 3 intermittent easing of restrictions, subsequent document sent to churches in preparation for the reopening of churches
5) Joint training with ADRA for Health and Community leaders undertaking outreach during the pandemic
6) Mental Wellbeing resources disseminated to churches
7) Increase in Bereavement Care Ministry packs disseminated to churches and addition of Bereavement Care Support groups for churches and the wider community
8) Collaborative working with Union Communication Directors in their regions on messaging to members re the pandemic
9) 'Wellness Bags' provided to churches involved in health related outreach activities
10) Continued partnership working with SEC Cornerstone Counselling Services to produce H.O.P.E leaflet in the launch of the SEC Trauma Unit.
11) Partnership working with ADRA-UK to support churches and entities in outreach to the homeless and those requiring shelter and food during the pandemic
12) Partnership working with ADRA-UK to support Community Hubs to safely deliver food to community groups
13) Partnership working with external agencies to assist churches undertaking outreach services to community groups.
14) Specialist training delivered to churches from external health care professionals and NHS personnel to equip churches and leaders in delivery of health initiatives to its members and the wider community.

Personal development
The Health Ministries Union Director qualified as a Certified Health Coach in January 2021.

Ministerial Association

The Ministerial Association exists to serve Jesus Christ and the Church by ministering to pastors, pastors' families, local church leaders, administrators, departmental directors and Conference and Mission Ministerial Association Secretaries.

Our practice is best reflected in the values of the British Union Conference: Reflecting Christ, Inspiring Hope, Valuing People, Changing Lives.

During the early part of 2021 the nation was still in the grips of the global COVID-19 pandemic and many of our ministers and departmental staff remained on full or part-time furlough from work. However, as restrictions began to ease and churches slowly began to congregate in person once again, the Ministerial Association Secretary had much work to do to reconnect with the ministers and assist their return to full-time ministry after much time away. In the months that followed, counselling, mentoring and training was still not advised in person, so much use was made of the Zoom platform all the while keeping in mind the Ministerial Association Key objective: to foster spiritual growth, development, equipping, nurturing and resourcing of the ministerial, eldership and diaconate of the British Union Conference.

In 2021, the Department has:

- Planned and carried out the annual Internship Symposium at Newbold College for interns, plus current and prospective mentors. In total 30 people attended over the four-day period.
- Planned and carried out the annual induction training for 13 new ministerial employees over a six-day period.
- Assisted in the regular evaluation of pastoral employees in the Conferences and Missions.
- Assisted the Education Department in the process of guiding and evaluating 15 prospective ministerial employees at Newbold College.
- Managed the development of Continuing Education Units (CEU). Eight CEU meetings were conducted in the latter half of the year, allowing pastors to earn their credits via online through our Zoom provisions rather than in-person training sessions.
- Provided a reduced service for the training and equipping programmes to the Irish, Scottish and Welsh Mission employees and lay leaders.
- Unfortunately, our regular Pastoral visits to the homes of the ministerial workers of the Irish, Scottish and Welsh Missions and Conference workers was not carried out in person. Pastors had to be serviced by zoom and phone calls.
- Worked with, nurtured, resourced and assisted the Ministerial Secretaries in the South and North England Conferences.
- Provided resources: books, magazines, pamphlets and various reading resources for the Union.
- Officiated at approximately 28 funerals and 2 weddings.

Women's Ministries

During 2021, due to the Pandemic, National Lockdowns and various restrictions, a number of departmental activities, projects and programmes were adapted or postponed. However, this gave

rise to innovations developed to meet community needs as our departments responded to the pandemic.

Values: Christian Service and Contribution; Discipleship and Nurture; Friendship & Support; Giftedness and Development; Personal Worth & Value; Poise & Inner Beauty; Respect & Protect.



Under the caption: Empowered – Reaching Women, Restoring lives, Reflecting Christ, the key objective of this department is to equip and nurture women to achieve their full potential in their personal lives as well as in their families, churches and community.

Fulfilling this objective the following categories and Key Performance Indicators helped to frame the work and ministry of the department:

KEY PERFORMANCE INDICATORS

REACHING UP - Spiritual development and nurture
Encouraging and nurturing Christian values in women that will enhance their roles in their homes, churches and community.

1) Increase in spiritual support for bereaved women following the loss of their husbands, children and other relatives during the pandemic.
2) Bereavement Care Ministry boxes created and delivered to grieving families.
3) 500 C.O.M.F.O.R.T books donated as part of our BUC Bereavement Care Befriender initiative. These were given to individuals experiencing bereavement during the pandemic. The majority were given to women who have lost their husbands, and families that lost a mother and or wife.
4) Personalised Greeting Cards sent to bereaved families.
5) Increase in delivery of Zoom devotionals and audio nuggets for women across the BUC.
6) Accessing various prayer networks to support families with COVID-19 diagnosis, those hospitalised during the pandemic and the families of the bereaved.
7) Faith and Emotional Resilience workshops delivered through Zoom.
8) Spiritual nurture resources sent to women and their families struggling during the pandemic.
9) Additional resources of a new Women's Prayer and Reflection colouring book for spiritual nurture.



REACHING OUT - Mission focussed activities and evangelism

Youth Ministries (encompassing Chaplaincy, Pathfinders, Teens, Youth)

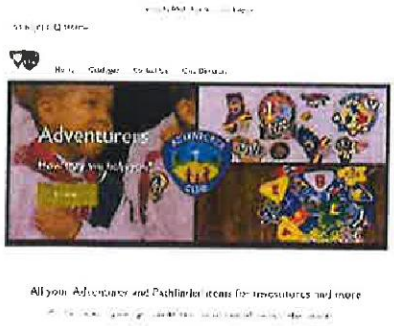
ADVENTURER AND PATHFINDER BIBLE EXPERIENCE

In 2021, the lockdown continued to create restrictions for in-person gatherings and it was not advised that we have our usual large event. Therefore the Union finals of the Bible Experience for both the Adventurers and Pathfinders were conducted in each club with an opening ceremony beforehand for the Adventurers in the morning and another for the Pathfinders in the afternoon. The ceremonies, broadcast on Facebook live and on the various YouTube platforms were hosted by the BUC team, Pastor Dejan and Natalie Davison, and all the Pathfinder Directors for the conferences and missions. Pastor Ian Sweeney, BUC President, conducted the worship. The results were collated by the regional planning teams over the next few days and the final results were confirmed in a union-wide directors' meeting during the week. The results were announced to the clubs in a ceremony on Friday at which all the Adventurer and Pathfinder rankings were shared. Pastor Juan Carlos Patrick, Teens Director from the South England Conference shared a talk during the service.

Those who had achieved first place ranking would be the first cohort to join the other national representatives at the inaugural Trans-European Division (TED) ABE & PBE finals, which would take place online the following month. They would also be eligible for entry to the online North American Division finals if they chose. 27 Adventurer Clubs from the British Union participated in the TED ABE final and 45 Pathfinder clubs from Cyprus, England, Ireland, Latvia, Netherlands, Poland, Wales and the USA participated in the TED PBE final.

Despite the restrictions in place and the difficulties of clubs meeting in person to practise for the tests, the level of learning remained consistently high and many clubs who participated, some for the very first time, achieved great results and had the beautiful opportunity to study the word of God in detail.

BRITISH UNION ADVENTURER AND PATHFINDER SHOP



The BUC Adventurer shop, www.pfclub.co.uk,, created in 2018, continued throughout 2021 to grow in stock and in range. The shop was able to supply clubs throughout the Union with small uniform items such as ties, pins, badges and epaulettes; larger club items such as flags and posters; and the books and resources to successfully run Adventurer and Pathfinder clubs throughout the year. Despite another period of lockdown restrictions, many clubs resumed activities and investiture items were required towards the end of the year, which the shop was able to supply, thus allowing the clubs to celebrate the hard work and achievements of the children.

BUC ADVENTURER AND PATHFINDER CAMPOREE- CHALLENGE ACCEPTED



Originally intended for 2020 as a large camporee for Adventurers and Pathfinders located within the Scottish Mission, the BUC Camporee moved online in June 2021 to become a huge virtual event with many clubs across the Union and several from abroad taking part. The premise was a challenge event based around the five regions of the BUC (the Irish, Scottish and Welsh Missions, North and South England), with each club earning points for the number of challenges completed within one month. Points were achieved for physical, cooking, crafting, camping, community service and Bible learning activities with difficulty levels increasing with age, from 4-year-old Little Lamb participants, to adult Master Guide level. Bonus points were earned for parents and pastors taking part in the challenges which meant total church and family involvement!

Families were able to use the time to exercise and do the activities together and clubs were encouraged to send in their points update regularly to heighten the drama and give an encouragement boost each week. From the feedback received throughout the month, the event created valuable family bonding time, and an opportunity to get out and about whilst still distancing from other people, something which many had not done for some time due to Covid restrictions. Many laughs, learning and enjoyment were the theme of the month, with some finding that the regular exercises provided many benefits after many months of lockdown and now determined to make lifestyle changes as a result. The regular vlog updates listed below showcased the efforts and enthusiasm from clubs here in the BUC and around the world. A bespoke camporee website was skilfully created for us by Yunuen Labalestra, the BUC IT Director.

Camporee Update video 1
Camporee Update video 2
Camporee Update video 3
Camporee Update video 4

The camp closing took place online over the weekend with a Friday evening vespers, a Sabbath morning service and a Saturday evening awards ceremony. 74 clubs took part, with 600 Adventurers, 670 Pathfinders and 340 Master Guides registered across the Union and abroad. The overall finalists were: Glasgow (Scottish Mission), Newark (North England Conference) and

Stanborough Park (South England Conference). Our international winners were 4EverFaithful Sharjah (UAE) and Galaxy Club from Sri Lanka. Monetary prizes towards the club funds and BUC shop vouchers were awarded to these deserving winners and every eligible participant was able to purchase a medal and lanyard from the BUC Pathfinder Shop.

LEGACY AWARDS 40+ YEARS OF SERVICE



Incorporated into that final camporee ceremony programme was a Legacy Ceremony which acknowledged all the Adventurer and Pathfinder Leaders around the Union who had served the programme for the past 40+ years. It was beautiful to see the list of names of those who have volunteered so much of their time and efforts to teach and encourage the children in the clubs.

BUC YOUTH MINISTRIES DEPARTMENT DIRECTOR CHANGES

It was also a poignant time as it was the final programme in which I would participate as Union Youth Ministries Director before moving to my next role. My colleagues put together a video of memories and we shared some words of encouragement at the end.

My time of service at the BUC ended when I moved to the Trans-European Division to serve as Youth Ministries Director. At that stage, another director had not yet been appointed, so the department was managed by the department secretary, Natalie Davison, throughout the interim 4 months. In October 2021, Pastor Kevin Johns was appointed to serve as the British Union Youth Ministries Director for the next quinquennium, and he completed his ministerial appointment and moved to the BUC in December 2021.

E-CLUB: ONLINE AWARDS AND HONOURS PROGRAMME



An online programme that began in March 2020 as a short-term means to keep up interest and learning for the Adventurers and Pathfinders in lockdown ended up becoming a well-attended weekly event and a valuable online resource for clubs, not only in the British Union, but all around the world.

Running for 15 months, every single weekend until June 2021, the entire Adventurer awards curriculum was covered plus several Little Lamb and Early Bird subjects, a total of 111 awards. For the Pathfinders, 121 honours were taught during that time. Each award or honour page on the Youth Ministries website provides the complete material a child needs to earn their badge: a live lesson taught by an expert on the subject or a long-time Pathfinder leader who has thoroughly researched the topic; an accompanying PowerPoint presentation with more than enough material to complete the requirements and gain plenty of background information on the subject; and a print-ready worksheet to be completed with the required answers. The worksheet is then inserted into the child's folder with any additional homework tasks, ready for assessment by the local club at the end of the year. Any club wanting to access learning that

may not be available locally, or in the event of not being able to teach in person now has these resources at their fingertips.

Hosting management and promotion was shared between myself, Pastor Dejan Stojkovic, and my secretary, Natalie Davison, and the five regional Pathfinder Directors. In January 2021, the North American Division began hosting responsibilities and one Sabbath a month was hosted and managed by the NAD Pathfinder Taskforce chair, Pastor Mark O'Ffill. This allowed us greater access to new presenters offering a much wider selection of awards and honours not traditionally taught here in the BUC, thus expanding the online resource.

Adventurer Awards page
Pathfinder Honours page

GLOBAL YOUTH DAY

In previous years, many churches around the Union took part in various activities on this day in March, including visiting nursing home residents; handing out food and clothing to the homeless; assisting at soup kitchens; organising and running craft classes for underprivileged children; running family fun days; car washes to raise money for the local firefighters; etc. However, as per last year, the restrictions meant that plans had to be adapted to keep the youth and people with whom they came in contact safe.

Grants were still awarded to churches from the Trans-European Division, but this time, requests for food handouts, care packages, craft packs, garden work and letter writing, were the most popular as these could be done in a caring and responsible manner without too much contact.

This year a large proportion of the events happening around the Union were showcased on a live 2-hour broadcast, hosted by myself and the regional Pathfinder and Youth Directors. As you can see from watching it, COVID-19 has not restricted the amount of enthusiasm and energy of the young people to get out into their communities and Be the Sermon for the day and to continue the good work throughout the year.

NEW AWARDS AND HONOURS COMMITTEE

The committee continued its work and during the year several new awards and honours were approved for use within the BUC. Some of these were premiered during the e-Club meetings and were very well received.

ONE YEAR IN MISSION

In Swansea we have a married young couple helping to develop and grow this beautiful church community. This involves a variety of outreach activities but also the nurture and growth our youth and young adults including the establishment of an Adventurer and Pathfinder Club. The vision of the youth department of the British Union Conference was and still is that if finances and support for local fields remain, to have this type of project available in every Conference and Mission field.

WEBSITE AND SOCIAL MEDIA

The BUC Youth Ministries website has been a constant source of information for all Youth events, Adventurer and Pathfinder camps and materials, a list of contacts for organisations offering support and counselling for everything from bullying to bereavement, and also contact listings for the regional Pathfinder and Youth Directors and Sponsors. With resources, publication downloads and most recently a complete catalogue of all the Adventurer e-Awards and Pathfinder e-Honours, the website remained an important communication tool for the department in 2021.

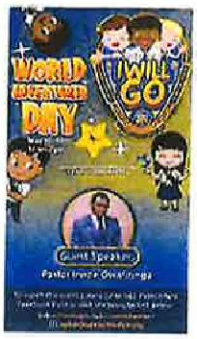




The Youth Ministries Facebook page and Instagram feed have been extremely useful for instant promotions for news and upcoming events. Regularly receiving several hundred viewings for each post, Facebook was also the place where the e-Club awards and honours were streamed each weekend, before being uploaded to YouTube for long-term access by clubs and individuals.

The BUC has always held a daily morning worship service at the office for its staff, but once the lockdown occurred this was no longer possible in person and moved to a new home on Zoom. It was the result of requests to the Youth Ministries Department for a daily devotional series that the BUC worships are now streamed online via the BUC News Facebook page and the BUC Youth Ministries Facebook page, where they have been an early morning blessing to many and a comfort knowing that the BUC office staff and guest speakers welcome prayer requests and will pray for each person on air or in private each day.

WORLD ADVENTURER DAY



This year the two Conferences in the North and South of England hosted their own World Adventurer Day in May and invited the rest of the Adventurers around the Union to join them online to celebrate the day.



WORLD PATHFINDER DAY



The South England Conference was able to make use of the parkland surrounding the BUC office to host an in-person World Pathfinder Day celebration in September. The event was well attended and many outreach projects took place across Watford that afternoon, including a puppet show in the park, goody bag giveaways, etc.

Open Air. Bring Your Picnic, Picnic Chair, your Worship Spirit, and your Evangelism enthusiasm.
SAVE THE DATE! Bring Your Club. Bring Yourself!

YOUTH MINISTRIES STATISTICS

	Youth	AY Clubs	Pathfinder Clubs	Pathfinder Membership	Adventurer Clubs	Adventurer Membership
NEC	1400	87	78	2446	78	1955
SM	80	6	9	94	9	88
IM	100	9	13	120	13	100
WM	25	7	5	73	5	49
SEC	1789	67	95	1365	111	1295
	3394	**176**	**200**	**4098**	**216**	**3487**

YOUTH WEEK OF PRAYER

This year the Youth Week of Prayer was a collaborative event between the Youth and Pathfinder departments in all the BUC regions. The regional Youth Directors led out in the BUC online morning worship sessions, the South England arranged a lovely early evening programme for the Adventurers, and the Pathfinder Directors spoke at a worship service each evening. All of these were broadcast online and were available for download afterwards.



Financial Review

Reserves Policy

The Trustees have evaluated the Charity's risk exposure which is being reviewed by the Administration and since 2017 all Trustees are able to give comment and feedback on a regular basis using an electronic risk evaluation tool set up on our trustees' portal. Whereas we record net assets excluding pension liabilities in the group accounts of £49 million, £30 million of these are invested at historic cost in our operational properties. The long term defined benefit pension became fully funded with a surplus of £2.7 million based on a favourable position in the market values of investments and adjustments in financial assumptions of obligations at the 31 December 2021 valuation (due to accounting rules this has not been recognised in the financial statements), this plan was closed to accrual as of 31 December 2013. Employers within the group now contribute on a defined contribution basis to satisfy the requirements of the UK auto-enrolment pension requirements, with a parallel provision being made in the Republic of Ireland.

The total operating expenditure for the year was £7.2 million compared to unrestricted general reserves of 6.98 million. Provision of £500,000 for church project loans have been set aside. Resources were set aside for outreach initiatives throughout Britain.

The reason for each reserve held and the value of each reserve at the year-end can be seen in the notes to the financial statements.

Financial Activity Review

The past two years have been greatly affected by the restrictions in movement and activity imposed by the COVID-19 pandemic, where many of our activities had to be moved to virtual platforms. As the year progressed our local churches sought to physically reopen to its members and to the community whenever legislation allowed, while still maintaining the virtual presence in many instances. Back in December 2020, when the impact of the COVID-19 pandemic was still being unravelled, a considered and prudent budget for 2021 was set due to the relative uncertainty at the time.

The underlying financial backbone of the Charity is the consistent, principled returning of tithe by members and friends and as such it represents the key financial indicator. It is the measure against which we set our budgets and determine our possibilities. The Charity in one sense reflects the welfare of our economy and the migration of people. For this reason, we publish the tithe income in detail on a monthly basis.

Members have shown strong resilience, flexibility and faithfulness, demonstrated by the fact that our core tithe income was just over £25.8 million which was an encouraging 14.7% higher than of our 2020 income. We continue to support our local church treasurers in the processing of our tithe returns and ensure accountability to our local church boards through regular local church auditing and training sessions.

Pensions

Resources continue to be applied to fund the defined benefit pension scheme. Although we saw some volatility in the market during 2021, the return on plan assets was almost £7.4 million for the year to 31 December 2021. Overall, the scheme's assets ended the year at over £73 million, compared to the scheme's obligations of £70.3 million, meaning that there was a net surplus at the year-end. Whereas this is a positive development, it should be noted that continued volatility in the markets can still affect the scheme's overall funding position as time progresses.

The continuing growth of assets against the scheme's liabilities, which are priced on bonds, shows the long-term wisdom of closing the plan and persisting against a growing deficit as a burden to future donors.

The recovery plan was scheduled to run until 2033, but improvements in performance of the fund suggests a timeline to 2028 could be expected. The Plan Trustees have reduced the risk profile of the pension scheme's assets twice during 2021 moving 10% of the total portfolio from growth assets to protections assets, taking a prudent approach and crystallising some of the favourable movements of the past year.

The current pandemic has created increased uncertainty in the markets coupled with short term decline in donor income due to redundancies and corporate closures at this time.

Subsidiaries

Adventist Development and Relief Agency (ADRA-UK)

The Adventist Development and Relief Agency – UK has been working to end extreme poverty in some of the poorest areas of our world, since 1999. Here in the UK, we are empowering local churches to help those in need. To achieve these goals, we collaborate with governments, ADRA network offices, local churches, and other organisations. Together, we are working to lift people out of poverty, establish hope, empower communities, and provide positive change.

Further we are mindful of the social, moral, and ethical causes of poverty and our purpose is to address both the causes and offer relief in outcome.

The Charity's main donor base consists of members of the Seventh-Day Adventist Church. Donated income increased by 4.5% in comparison to 2020. Donated income is made up of general donations, legacies and the annual Appeal income. In 2020 and 2021 the effects of the pandemic hampered normal fundraising activities. However, ADRA-UK is grateful to its donors for their continued giving, as these funds go a long way towards helping those in need both here in the UK and abroad.

During 2021 our European Union funded Sri Lanka 'Assisting Communities in Creating Environmental and Nutritional Development' (ACCEND), the Myanmar CASE2LEARN, the Thailand (CSO-DPAMR) Development for the Promotion and Advancement of Migrants Rights and the Ghana 'Bono Asante' (BAAT) projects continued. The UK Foreign, Commonwealth and Development Office (FCDO) funded 'Girls Education South Sudan' GESS project in South Sudan is on-going. In October ADRA started a research project in Nepal funded by FCDO, where we are supporting the Ministry of Health and Population (MoHP) to conduct a study into maternal health and mortality. In addition, our FCDO funded humanitarian 'Integrated Cash Intervention' (ICI) project in Yemen was successfully completed in July.

Emergency assistance was provided through the ADRA International network responding in St. Vincent (volcano eruption) and helping with the Covid situation in India, and Haiti (earthquake response).

In 2021 we helped over 900,000 people in 13 countries. 53% of our beneficiaries were children. In 2020 we spent 97.5% of our expenditure on charitable activities (Source: Charity Commission)

Stanborough Schools

The Primary School's pupil enrolment has remained stable in the last 12 months. There is a strong focus on increasing enrolment back to capacity, and work has continued to enhance the quality of education and experience of all pupils who attend, under the substantive leadership of the head teacher.

The Secondary School's pupil enrolment has also remained stable in the last 12 months, however finances have continued to pose challenges. In recent years, non-core services have seen contractions to the school's operations, and work is ongoing to analyse the remaining operational profile of the school to strengthen its financial position despite the relatively low level of enrolment.

Ireland, Scotland & Wales Missions

The work in the three Missions continues to grow despite limited financial budgets. Ireland, Scotland and Wales recorded significant increases of 10.4%, 3.7% and 8.9% respectively in their core tithe income during 2021 compared to 2020.

The three Missions continue to set prudent budgets and to operate within their financial means. Targeted "Centres of Influence" together with several other community outreach projects in all three territories have impacted on many communities with much success in trying to make a difference in those communities.

It is always inspiring to see the selfless financial generosity and the dedicated time commitment of our supporting stakeholders. Our Trustees are appreciative of the vast array of multi-talented volunteers and employed staff for their tireless dedication and support of the church and its programmes.

The attached financial report goes a long way to show the impact and support that our stakeholders have made in contributing to the communities and the society in which we all live.

British Union Conference of Seventh-day Adventists
Statement of Trustees' Responsibilities

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

Charity law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and the group and of the outgoing resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 UK 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 charitable company 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. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



John Surridge
Executive Secretary

Date: 15 September 2022

Independent Auditor's Report to the Trustees and Members of the British Union Conference of the Seventh-Day Adventists for the year ended 31 December 2021

Opinion

We have audited the financial statements of the British Union Conference of Seventh-Day Adventists for the year ended 31 December 2021 which comprise the Group and Parent Charity's Statement of Financial Activities, the Group and Parent Charity's Balance Sheets, the Group Cash Flow Statement and 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 December 2021 and of the group's 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 and
- have been prepared in accordance with the requirements of the Charities Act 2011, the charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 financial statements section of our report. We are independent of the charitable company 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 in 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.

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

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- The information given in the Trustees Annual Report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 36, 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 liquidate the charity or 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 regulations made under section 154 of that Act and appointed under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the charity complies with these requirements by discussion with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instance of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involved collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP
Statutory Auditor

Date: 21.09.2022

4 Victoria Square
St Albans, Herts
AL1 3TF

British Union Conference of Seventh-day Adventists

Group Statement of Financial Activities
For the year ended 31 December 2021

	Notes	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds	2020 Unrestricted Funds	2020 Restricted Funds	2020 Total Funds
Income from:							
Income from donations and legacies	2	9,877,596	7,007,653	16,885,249	8,830,481	963,588	9,794,069
Income from charitable activities	3	3,204,449	189,417	3,393,866	3,895,402	1,680,126	5,575,528
Investment income	4	23,719	9,507	33,226	61,119	2,929	64,048
Other income	6	116,873	-	116,873	-	-	-
Total		**13,222,637**	**7,206,577**	**20,429,214**	**12,787,002**	**2,646,643**	**15,433,645**
Expenditure on:							
Charitable activities:	7	9,601,508	7,226,023	16,827,531	9,219,309	2,990,169	12,209,478
Governance	11	115,018	-	115,018	115,256	90,946	206,202
		9,716,526	**7,226,023**	**16,942,549**	**9,334,565**	**3,081,115**	**12,415,680**
Net income/(expenditure)		**3,506,111**	**(19,446)**	**3,486,665**	**3,452,437**	**(434,472)**	**3,017,965**
Gains/(losses) on investments		(142,471)	-	(142,471)	(120,398)	(8,497)	(128,895)
Transfers between funds		(170,826)	170,826	-	49,736	(49,736)	-
Other recognised gains/(losses):							
Actuarial gains/(losses) on defined benefit pension scheme	28	10,572,000	-	10,572,000	(7,512,000)	-	(7,512,000)
Net movement in funds		13,764,814	151,380	13,916,194	(4,130,225)	(492,705)	(4,622,930)
Fund balances brought forward as previously stated		30,755,197	4,577,798	35,332,995	34,818,981	5,070,503	39,889,484
Prior year adjustments							
Fund balances carried forward		**44,520,011**	**4,729,178**	**49,249,189**	**30,688,756**	**4,577,798**	**35,266,554**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Charity Statement of Financial Activities

For the year ended 31 December 2021

	Notes	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds	2020 Unrestricted Funds	2020 Restricted Funds	2020 Total Funds
Income from:							
Income from donations and legacies	2	9,559,437	144,780	9,704,217	8,631,104	110,691	8,741,795
Charitable activities	3	430,013	-	430,013	627,051	1,895	628,946
Investment income	4	32,795	-	32,795	58,623	-	58,623
Other income	6	116,693	-	116,693	-	-	-
Total		**10,138,938**	**144,780**	**10,283,718**	**9,316,778**	**112,586**	**9,429,364**
Expenditure on:							
Charitable activities:	7	6,891,384	286,678	7,178,062	5,419,988	432,736	5,852,724
Governance	11	89,379	-	89,379	68,677	-	68,677
		6,980,763	**286,678**	**7,267,441**	**5,488,665**	**432,736**	**5,921,401**
Net income/(expenditure)		**3,158,175**	**(141,898)**	**3,016,277**	**3,828,113**	**(320,150)**	**3,507,963**
Gains/losses on investment assets		(132,681)	-	(132,681)	(120,399)	-	(120,399)
Transfers between funds	23	41,484	(41,484)	-	49,736	(49,736)	-
Other recognised gains/(losses):							
Actuarial gains/(losses) on defined benefit pension scheme	28	10,572,000	-	10,572,000	(7,512,000)	-	(7,512,000)
Net movement in funds		13,638,978	(183,382)	13,455,596	(3,754,550)	(369,886)	(4,124,436)
Fund balances brought forward at January 1		24,398,734	2,513,627	26,912,361	28,153,284	2,883,513	31,036,797
Fund balances carried forward at December 31		**38,037,712**	**2,330,245**	**40,367,957**	**24,398,734**	**2,513,627**	**26,912,361**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Consolidated Accounts - Balance Sheet
As at 31 December 2021

	Notes	Group		Charity	
		2021	2020	2021	2020
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15	34,021,340	33,384,790	30,046,898	29,390,895
Investment Properties	16	155,000	155,000	155,000	155,000
Investments	17	-	-	1,066	1,066
		34,176,340	33,539,790	30,202,964	29,546,961
Current Assets					
Stocks	18	1,674,685	1,924,739	156,380	148,161
Debtors	19	4,515,031	5,887,729	2,863,026	3,056,179
Investments	20	227,047	204,922	-	-
Cash at bank and in hand		10,435,086	10,656,957	7,744,565	7,345,614
Total Current Assets		16,851,849	18,674,347	10,763,971	10,549,954
Creditors: Amounts due within a year	21	1,554,889	4,541,927	374,867	845,339
Net Current Assets		15,296,960	14,132,420	10,389,104	9,704,615
Creditors: Amounts due after one year	22	224,111	201,215	224,111	201,215
Provisions for liabilities					
		224,111	201,215	224,111	201,215
Net assets excluding pension liability		49,249,189	47,470,995	40,367,957	39,050,361
Defined benefit pension scheme liability/(surplus)	28	-	12,138,000	-	12,138,000
Total Net Assets		**49,249,189**	**35,332,995**	**40,367,957**	**26,912,361**
Fund balances					
Unrestricted		44,520,011	30,755,197	38,037,712	24,398,734
Restricted		4,729,178	4,577,798	2,330,245	2,513,627
Total Funds	23	**49,249,189**	**35,332,995**	**40,367,957**	**26,912,361**

Approved and authorised for issue by the Board of Trustees on 15 SEPTEMBER 2022 and signed on its behalf by:

Wederly Aguiar
Treasurer

The notes on pages 46 to 66 form part of these accounts.

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

Statement of group cash flow
For the year ended 31 December 2021

	Note	2021	2020
		£	£
Cash flow from operating activities			
Net cash provided by (used in) operating activities	25	664,861	463,400
Cash flows from investing activities			
Rents, dividends and interest from investments	26	33,226	64,048
Purchase of property,plant and equipment		(919,959)	(53,337)
Change in cash and cash equivalents in the year		(221,872)	474,111
Cash and cash equivalents at the beginning of the year		10,656,957	10,182,846
Cash and cash equivalents at the end of the year	27	10,435,085	10,656,957

Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The Charity is a public benefit entity for the purpose of FRS102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the the Financial Reporting Standard applicable in the UK and Republic of Ireland (The Charities SORP).

1.2 Basis of Consolidation

The Group financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 December 2021. The results of subsidiaries acquired or sold are consolidated for the periods from or to the date upon which control passed. Acquisitions are accounted for under the acquisition method.

All intra group transactions balances and realised gains on transactions between group entities are eliminated on consolidation.

1.3 Going concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have considered the results reported in these accounts and have made their assessment for a period of at least one year from the date of the approval of these financial statements.

1.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund is set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

1.6 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.7 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Financial Activities on an accruals basis. All costs include value added tax where applicable.

1.8 Risk mitigation

The Trustees have given consideration to the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

1.9 Foreign Currency Translations

The British Union Conference is part of world-wide network of Seventh-day Adventists, contributing to that endeavour and being supported by it. Funds are transferred by account between organisation using a monthly internal exchange rate for inter-organisational transfer, and rates determined by our Banks for external transactions. Operations in Ireland are conducted in Euro but accounted for in Sterling. Fluctuations are moderated with an exchange reserve, other than which gains and losses are immediately recognised.

1.10 Fixed Assets

Depreciation is provided on tangible fixed assets in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Freehold property	1.33%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £1,000 each are treated as an expense on acquisition.

1.11 Pension costs

Following the closure of the Seventh-day Adventist Retirement plan in December 2013, pensions are now provided in terms of the national Auto-Enrolment requirements and invested in a Group Personal Pension Plan through Legal and General. The costs are recognised as they occur.

1.12 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion for fixed and variable overheads.

1.13 Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

1.14 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activites includes the net gains and losses arising on revaluations and disposals throughout the year. Investments in subsidiaries are valued at cost less any provision for impairment.

1.15 Investment properties

Investment properties are included in the Balance Sheet at their open market value.

1.14 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activites includes the net gains and losses arising on revaluations and disposals throughout the year. Investments in subsidiaries are valued at cost less any provision for impairment.

1.15 Investment properties

Investment properties are included in the Balance Sheet at their open market value.

1.16 Accounting for local congregation funds

A sound organisational structure, good financial mangement and control have always been characteristic of the Seventh-day Adventist Church. Congregations are considered to be members of a self financing Conference (South/North England) or financially supported Mission (Ireland, Scotland & Wales). The British Union Conference (BUC) coordinates the work of these entities. The SEC and NEC are separate legal charities, and the Missions are part of the BUC charity.

There is a strong bond between the Congregations and their respective Conference or Mission. Donations in respect of tithe, Church World Mission and special offerings given by individual members have always been remitted to the Conference or Mission, as "Conference Funds". These funds belong to the Conference or Mission which administers the funds, employs and directs the ministers, and has beneficial ownership of Church Buildings.

Members also give funds specifically for the work locally and for the maintenance and upkeep of their church building. Traditionally these "Local Funds" have been held administered and accounted for locally.

Over time, the relationship between the local congregations and their respective Mission or Conference has evolved and the financial bond has strengthened. Increasingly, local congregations have remitted "Local Funds" to their Conference or Mission to administer.

Until 2011 the Local Congregations were considered to be legal entities governed by their local Church Board in accordance with the "Church Manual", and the accounts of the BUC were prepared on this basis, excluding "Local Funds". Late in 2011, legal advice was received to the effect that, on balance, Local Congregations are in effect branches, of their Conference or Mission, although In practice they operate as voluntary local self governing support groups.

In these financial statements "Local funds" remitted to and administered by the conference are included as Incoming Resources and Expenditures of the Conference. These funds held by the conference are disclosed separately as funds restricted to the use of the local congregations.

Donations retained and administered locally have not been included in these financial statements since the Trustees do not administer these funds. Donors participate in the appointment and governance of the church at all levels, and anticipate transparency appropriate to their expectations. In the view of the Trustees, consolidation of these funds would serve to confuse the donors' understanding. There are 49 local congregations directly affiliated to the Missions.

Accounts in respect of Charitable funds donated by members of these local congregation and administered by local funds treasurers have always been prepared and presented annually to the local congregation. There has also long been in place a program for Independent Examination of those local funds by the Conference or Mission.

1.17 Accounting for the Seventh-day Adventist Church in the Republic of Ireland

These Financial Statements include accounts and transactions relating to the Irish Mission and its registered charity 'The Seventh-day Adventist Church in Ireland' in the Republic of Ireland. Statements audited for the Irish Regulator are extracted from these combined Financial Statements in Euro Currency for the purpose of transparency and compliance in that jurisdiction.

1.18 Financial instruments

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

b. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

1.19 Defined benefit pension

Defined benefit asset/liability

The defined net benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high-quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Defined benefit interest

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in profit or loss as other finance revenue or cost.

Measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other comprehensive income in the period in which they occur and are not reclassified to profit and loss in subsequent periods.

Defined benefit costs

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.20 Critical accounting estimates and judgments

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors,Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 15 for the carrying amount of the property, plant and equipment.

The company has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including: life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Management estimates these factors in determining the net pension obligation in the balance sheet. The assumptions reflect historical experience and current trends. See note 28 for the disclosures relating to the defined benefit pension scheme.

2 Group: Income from donations and legacies	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Members in Ireland, Scotland and Wales	1,881,726	51,537	1,933,263	1,734,324	51,507	1,785,831
Conference support in England	3,827,275	-	3,827,275	3,320,580	-	3,320,580
General Conference of Seventh-day Adventists	861,469	-	861,469	199,377	852,897	1,052,274
Conferences for past pension deficits	2,776,876	-	2,776,876	2,486,699	-	2,486,699
Tax recoverable on Gift Aid donations	144,482	-	144,482	182,427	-	182,427
Subtotal of base donations	9,491,828	51,537	9,543,365	7,923,407	904,404	8,827,811
Donations	75,821	640,293	716,114	99,830	59,184	159,014
Legacies	63,143	148,191	211,334	208,838	-	208,838
Grants	246,804	6,167,632	6,414,436	598,406		598,406
Subtotal of other donations	385,768	6,956,116	7,341,884	907,074	59,184	966,258
Total income from donations and legacies	9,877,596	7,007,653	16,885,249	8,830,481	963,588	9,794,069
Charity: Income from donations and legacies						
Members in Ireland, Scotland and Wales	1,881,726	51,537	1,933,263	1,734,324	51,507	1,785,831
Conference Support in England	3,827,275	-	3,827,275	3,320,580	-	3,320,580
General Conference of Seventh-day Adventists	861,469	-	861,469	607,238	-	607,238
Conferences for past pension deficits	2,776,876	-	2,776,876	2,486,699	-	2,486,699
Tax recoverable on Gift Aid donations	111,920	-	111,920	182,427	-	182,427
Subtotal of base donations	9,459,266	51,537	9,510,803	8,331,268	51,507	8,382,775
Donations	1,890	93,243	95,133	99,830	59,184	159,014
Legacies	10,837	-	10,837	208,838	-	208,838
Grants	87,444	-	87,444	(8,832)	-	(8,832)
Subtotal of other donations	100,171	93,243	193,414	299,836	59,184	359,020
Total income from donations and legacies	9,559,437	144,780	9,704,217	8,631,104	110,691	8,741,795

3 Incoming Resources from charitable activities

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Church Ministry	1,735,821	-	1,735,821	627,051	1,895	628,946
Publishing				1,139,232		1,139,232
Education	1,468,628	-	1,468,628	2,129,119	-	2,129,119
Humanitarian Aid and Welfare	-	189,417	189,417	-	1,678,231	1,678,231
Total Charitable Income	3,204,449	189,417	3,393,866	3,895,401	1,680,126	5,575,528
Charity						
Church Ministry	430,013	-	430,013	627,051	1,895	628,946
Humanitarian Aid and Welfare	-	-	-	-	-	-
Total Charitable Income	430,013	-	430,013	627,050	1,895	628,946

4 Investment Income

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Locally listed investments	-	9,507	9,507	-	2,929	2,929
Return on local cash	23,719		23,719	61,119		61,119
Unrealised Gains on Investment	-			-	-	-
Return on foreign cash	-	-	-	-	-	-
Pension Plan Investments	-	-		-		-
	23,719	9,507	33,226	61,119	2,929	64,048
Charity						
Return on local cash	32,795	-	32,795	58,623	-	58,623
	32,795	-	32,795	58,623	-	58,623

5 Fundraising Income

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Public Collection for Humanitarian Relief	-			-		
Charity						
Public Collection for Humanitarian Relief	-	-	-	-	-	-

6 Other Incoming Resources

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Gain/(loss) on sale of assets	(187)	-	(187)	-	-	-
Acquisition of subsidiary	-	-	-			
Other income	117,060	-	117,060	-	-	-
Total Other Income	116,873	-	116,873	-	-	-
Charity						
Gain/(loss) on disposal of assets	(187)	-	(187)	-	-	-
Other income	116,880	-	116,880	-	-	-
Total Other Income	116,693	-	116,693	-	-	-

7 Expenditure by Charitable Activity

Summary by fund type	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Group						
Church Ministry	3,667,436	217,614	3,885,050	4,062,923	31,229	4,094,152
Education	2,721,781	-	2,721,781	3,400,696	350,000	3,750,696
Publishing	1,938,522		1,938,522	1,496,834		1,496,834
Humanitarian Aid & Welfare	197,660	6,956,872	7,154,532	60,065	2,557,433	2,617,498
Objectives in other geographical areas	322,996	51,537	374,533	281,037	51,507	332,544
Retirement responsibilities	753,113	-	753,113	(82,246)	-	(82,246)
Total Charitable Expenditure	9,601,508	7,226,023	16,827,531	9,219,309	2,990,169	12,209,478
Charity						
Church Ministry	3,841,241	217,614	4,058,855	3,902,347	31,229	3,933,576
Education	1,763,353	-	1,763,353	1,098,210	350,000	1,448,210
Humanitarian Aid & Welfare	210,682	17,527	228,209	220,641	-	220,641
Objectives in other geagraphical areas	322,996	51,537	374,533	281,037	51,507	332,544
Retirement responsibilities	753,113	-	753,113	(82,246)	-	(82,246)
Total Charitable Expenditure	6,891,384	286,678	7,178,062	5,419,988	432,736	5,852,724

8 Analysis of Resources by Activity

Group

	2021 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	219,497	3,015,294	650,259	3,885,050
Education	437,381	1,791,335	493,065	2,721,781
Publishing	-	1,845,705	92,817	1,938,522
Humanitarian Aid and Welfare	120,570	6,675,365	358,597	7,154,532
Objectives in other geagraphical areas	374,533	-	-	374,533
Retirement responsibilities	-	753,113	-	753,113
	1,151,981	14,080,813	1,594,737	16,827,531

	2020 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	178,046	3,309,735	606,371	4,094,152
Education	1,239,569	2,476,334	34,793	3,750,696
Publishing	-	1,051,460	445,374	1,496,834
Humanitarian Aid and Welfare	214,613	2,296,900	105,985	2,617,498
Objectives in other geographical areas	332,544	-	-	332,544
Retirement responsibilities	(475,829)	-	393,583	(82,246)
	1,488,943	9,134,429	1,586,106	12,209,478

Charity

	2021 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	167,101	3,180,540	711,214	4,058,855
Education	1,157,630	176,697	429,026	1,763,353
Humanitarian Aid and Welfare	12,000	176,697	39,512	228,209
Objectives in other geographical areas	374,533	-	-	374,533
Retirement responsibilities	-	339,673	413,440	753,113
	1,711,264	3,873,606	1,593,192	7,178,062

	2020 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	178,046	3,126,016	629,514	3,933,576
Education	1,239,569	173,668	34,973	1,448,210
Humanitarian Aid and Welfare	12,000	173,668	34,973	220,641
Objectives in other geographical areas	332,544	-	-	332,544
Retirement responsibilities	(475,829)	-	393,583	(82,246)
	1,286,330	3,473,352	1,093,043	5,852,725

8 Analysis of non-grant expenditure by Charitable Activity

Group	2021 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,254,101	160,134	1,470,815	3,885,050
Education	1,598,660	88,146	1,034,975	2,721,781
Publishing	712,212	28,129	1,198,181	1,938,522
Humanitarian Aid & Welfare	261,925	10,361	6,882,246	7,154,532
Objectives in other geographical areas	-	-	374,533	374,533
Former Pension Support	334,098	-	419,015	753,113
	5,160,997	286,769	11,379,765	16,827,531

	2020 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,111,119	209,658	773,374	4,094,152
Education	1,901,688	95,255	1,753,753	3,750,696
Publishing	701,228	18,663	776,943	1,496,834
Humanitarian Aid & Welfare	614,324	17,753	1,985,421	2,617,498
Objectives in other geographical areas	-	-	332,544	332,544
Former Pension Support	-	-	(82,246)	(82,246)
	6,328,359	341,329	5,539,790	12,209,478

Charity	2021 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,386,695	169,555	1,502,606	4,058,855
Education	132,594	9,420	1,621,339	1,763,353
Humanitarian Aid & Welfare	132,594	9,420	86,195	228,209
Objectives in other geographical areas	-	-	374,533	374,533
Former Pension Support	334,098	-	419,015	753,113
	2,985,981	188,394	4,003,687	7,178,062

	2020 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	2,608,636	186,125	1,138,815	3,933,576
Education	144,924	10,340	1,292,945	1,448,210
Humanitarian Aid & Welfare	144,924	10,340	65,376	220,641
Objectives in other geographical areas	-	-	332,544	332,544
Former Pension Support	-	-	(82,246)	(82,246)
	2,898,484	206,806	2,747,434	5,852,724

9 Analysis of grants

Grants to individuals

	2021 Number of Beneficiaries	2021 Total £	2020 Number of Beneficiaries	2020 Total £
Group - Education Grants & Support	81	159,601	91	171,316
Charity - Education Grants & Support	81	159,601	91	171,316

Grants to institutions

Name of Institution / grant	Grant description	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Stanborough School	Educational Need		720,159	-	825,000
Newbold College	Educational Need	277,780	277,870	243,253	243,253
Adventist Development & Relief Agency	Humanitarian Aid	120,570	12,000	12,000	12,000
South England Conference	General Operations	84,000	84,000	84,000	84,000
North England Conference	General Operations	84,500	87,500	51,000	51,000
General Conference of Seventh-day Adventists	General Operations	374,533	374,533	332,544	332,544
Other grants to Church Entities	General Operations	50,997	(4,399)	43,046	43,076
Retirement Fund	Past pension deficit				
Total Institutional Grants		992,380	1,551,663	765,843	1,590,873
Total Grants		1,151,981	1,711,264	937,159	1,762,189

10 Governance costs

	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Audit costs	80,284	54,645	66,681	41,248
Trustee expenses	34,734	34,734	1,996	1,181
Other costs			137,525	26,248
	115,018	89,379	206,202	68,677

11 Net resources expended

This is stated after charging:	Total 2021 £	Total 2020 £
Depreciation of tangible fixed assets:	286,769	341,329
Reimbursement of expenses to trustees 24 trustees (average) in 2021 - 24 trustees in 2020	34,734	1,996
Fees payable to the charity's auditor for the audit of the annual accounts	80,284	71,460

12 Staff Costs

	Total 2021 £	Total 2020 £
Staff costs were as follows:		
Wages and Salaries	3,856,324	4,494,096
Social Security Costs	388,063	418,127
Other pension Costs	916,610	897,915
	5,160,997	5,810,138

The average number of employees during the year in the following categories were:	2021 no	2020 no
	132	97

None received remuneration amounting to more than £60,000 during the year

13 Trustees' remuneration

	2021 £	2020 £
Emoluments paid to 8 employed trustees (average) - 2020: 8 trustees		
Key management	150,677	153,577
Other trustees	240,570	220,790
	391,247	374,367

During the year retirement benefits were accruing to 8 trustees in respect of pension schemes

14 Other Finance Income

	2021 £	2020 £
Return on pension scheme assets	783,000	1,256,000
Interest on pension scheme liabilities	(919,000)	(1,385,000)
	(136,000)	(129,000)

15 Tangible Fixed Assets

	Freehold Property	Churches & Schools	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at 01 January	32,958,577	4,786,551	1,879,816	27,763	39,652,707
Additions	246,373	594,123	17,828	61,635	919,959
Disposals		-	(26,055)		(26,055)
As at 31 December	33,204,950	5,380,674	1,871,589	89,398	40,546,611
Depreciation					
As at 01 January	3,715,062	869,525	1,682,179	1,151	6,267,917
Charge for Year	69,478	170,722	22,598	(1,151)	261,647
On Disposals		-	(4,293)		(4,293)
As at 31 December	3,784,540	1,040,247	1,700,484	-	6,525,271
Net Book Value					
As at 01 January	29,243,515	3,917,026	197,637	26,612	33,384,790
As at 31 December	29,420,410	4,340,427	171,105	89,398	34,021,340
Charity Cost					
As at 01 January	27,090,276	4,786,551	691,402	-	32,568,229
Additions	182,654	594,123	21,574	67,808	866,159
Disposals		-	(26,055)	-	(26,055)
As at 31 December	27,272,930	5,380,674	686,921	67,808	33,408,333
Depreciation					
As at 01 January	1,628,612	931,457	617,265	-	3,177,334
Charge for Year	55,650	108,790	23,954	-	188,394
On Disposals		-	(4,293)	-	(4,293)
As at 31 December	1,684,262	1,040,247	636,926	-	3,361,435
Net Book Value					
As at 01 January	25,461,664	3,855,094	74,137	-	29,390,895
As at 31 December	25,588,668	4,340,427	49,995	67,808	30,046,898

Included in the Freehold Property value is £20,495,000 which represents our pledge on contingent assets in favour of the Seventh-day Adventist Retirement Plan.
The pledged properties are valued biennially to meet the regulatory needs of the Pension Protection Fund. The PPF requires asset value of at least 140% cover of the pension deficit under their criteria.

16 Investment Property

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
The Group:				
Market Value at January 1, 2016	155,000	155,000	155,000	155,000
Market value at December 31, 2016	155,000	155,000	155,000	155,000

The valuation was undertaken on March 13, 2013 by Lawton Prior & Mecklenburgh a firm of chartered surveyor

17 Fixed Asset Investments

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Investments in charitable subsidiary:				
Stanborough Press Ltd at original cost	-	-	1,066	1,066

18 Stocks

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Departmental supplies	156,380	148,161	156,380	148,161
Inventory of goods for sale	1,518,305	1,776,578	-	-
	1,674,685	1,924,739	156,380	148,161

19 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Due after more than one year				
Trade debtors	834,465	674,465	-	-
Loans owed by group undertakings	-	-	-	199,157
Loans owed by related charities	230,031	269,946	368,788	269,946
	1,064,496	944,411	368,788	469,103
Due within one year				
Trade debtors	1,636,664	2,908,838	202,015	277,191
Loans owed by group undertakings	-	-		45,000
Other amounts owed by group entities	-	-	1,092,081	678,765
Loans owed by related charities	88,133	103,493	136,133	100,880
Other amounts owed by related charities	1,362,625	1,310,067	724,638	1,199,495
Accrued Income	181,772	164,566	181,772	164,566
Prepayments	41,929	183,250	23,801	28,053
Employees	90,130	70,345	84,516	70,345
Other Receivables	49,282	202,759	49,282	22,781
	3,450,535	4,943,318	2,494,238	2,587,076
Total	4,515,031	5,887,729	2,863,026	3,056,179

20 Current Asset Investments

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Listed investments	96,926	76,338	-	-
Other investments	130,121	128,584	-	-
	227,047	204,922	-	-

21 Creditors: Amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Bank Loans and Overdrafts	230	989	-	-
Suppliers	439,387	744,575	-	-
Advances for charitable activities	116,235	186,535	-	-
Due to associated charities	482,843	2,684,737	63,100	413,205
Employees	-	3,847	-	3,847
Accrued expenses	188,540	247,882	118,092	168,490
Deferred income	64,773	61,192	30,960	61,192
Agency/Trust Accounts	45,506	49,049	-	-
Taxes payable	11,560	95,403	11,560	84,544
Other Creditors	205,815	467,718	151,155	114,061
	1,554,889	4,541,927	374,867	845,339

22 Creditors: Amounts falling due after one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Deferred income	46,223	36,135	46,223	36,135
Returnable deposits on retirement properties	177,888	165,080	177,888	165,080
	224,111	201,215	224,111	201,215

Of which amounts falling due after one year, not wholly payable within 5 years

Repayable other than by instalments	107,981	118,009	107,981	118,009

23 Statement of Funds (Group)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	13,017,182		(286,769)		12,730,413
Voted Provision for Buildings	935,265		(28,840)	(25,000)	881,425
Revolving Investments	500,000				500,000
Retirement Facilities	239,523				239,523
Other Program Funds	356,399	2,311	(135,440)	224	223,494
Total Designated Funds	15,048,369	2,311	(451,049)	(24,776)	14,574,855
General Funds					
Tithe Fund	399,520	6,257,420	(7,077,865)	(18,194)	(439,119)
Other General Funds	27,445,308	6,820,435	(6,518,612)	(127,856)	27,619,275
Pension Deficit	(12,138,000)		14,903,000		2,765,000
Total General Funds	15,706,828	13,077,855	1,306,523	(146,050)	29,945,156
Total Unrestricted Funds	30,755,197	13,080,166	855,474	(170,826)	44,520,011
Restricted Funds					
Humanitarian Development and Relief	2,071,152	7,061,797	(6,939,345)		2,193,604
Donations for World Missions	-	51,537	(51,537)		-
Communication in Britain & Ireland	1,327,766	63,502	(62,409)	(6,865)	1,321,994
Legacy funds	205,329				205,329
Local Congregational Funds	955,044	22,320	(155,205)	177,691	999,850
Funds donated for Welfare	17,846	7,421	(17,527)		7,740
Funds for Educational Support	661				661
Total Restricted Funds	4,577,798	7,206,577	(7,226,023)	170,826	4,729,178
Total Funds	35,332,995	20,286,743	(6,370,549)	-	49,249,189

23 Statement of Funds (Charity)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	8,895,894		(188,394)	844,398	9,551,898
Property Revaluation	20,495,000				20,495,000
Voted Provision for Buildings	935,265		(28,840)	(25,000)	881,425
Revolving Investments	500,000				500,000
Retirement Facilities	239,523				239,523
Other Program Funds	356,399	2,311	(135,440)	224	223,494
Total Designated Funds	31,422,081	2,311	(352,674)	819,622	31,891,340
General Funds					
Tithe Fund	399,520	6,257,420	(7,077,865)	(18,194)	(439,119)
Other General Funds	4,715,133	3,746,526	(3,881,224)	(759,944)	3,820,491
Pension Deficit	(12,138,000)		14,903,000		2,765,000
Total General Funds	(7,023,347)	10,003,946	3,943,911	(778,138)	6,146,372
Total Unrestricted Funds	24,398,734	10,006,257	3,591,237	41,484	38,037,712
Restricted Funds					
Donations for World Missions	-	51,537	(51,537)		-
Communication in Britain & Ireland	1,327,766	63,502	(62,409)	(6,865)	1,321,994
Legacies	212,310			(212,310)	-
Local Congregational Funds	955,044	22,320	(155,205)	177,691	999,850
Funds donated for Welfare	17,846	7,421	(17,527)		7,740
Funds for Educational Support	661				661
Total Restricted Funds	2,513,627	144,780	(286,678)	(41,484)	2,330,245
Total Funds	26,912,361	10,151,037	3,304,559	-	40,367,958

24 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total **2021** £	Total **2020** £
Tangible fixed assets	34,021,340	-	34,021,340	33,384,790
Investments	-	-	-	(1,070)
Investment property	155,000	-	155,000	155,000
Current Assets	12,122,671	4,729,178	16,851,849	18,548,576
Creditors due within one year	(1,554,889)	-	(1,554,889)	(4,541,927)
Creditors due in more than one year	(224,111)	-	(224,111)	(201,215)
Pension Scheme Liability	-	-	-	(12,138,000)
Total Funds	44,520,011	4,729,178	49,249,189	35,206,154

25 Net cash flow from operating activities

	2021 £	**2020** £
Net incoming resources before revaluations	13,916,194	3,084,406
Adjustments to remove non-cash items:		
Returns on investments & servicing of finance	(33,226)	(64,048)
Depreciation of tangible fixed assets	261,647	341,594
Provision for bad debts	30,000	-
Deficit / Surplus on disposal of fixed assets	21,762	30,372
Unrealised loss/(gain) on investments	(22,125)	(120,399)
Changes in working capital:		
(Increase) / Decrease in stocks	250,054	(190,690)
(Increase) / Decrease in debtors	1,342,698	(1,683,219)
Increase / (Decrease) in creditors	(2,964,143)	1,179,384
Increase / (Decrease) in Pension Liability	(12,138,000)	(2,114,000)
	664,861	463,400

26 Analysis of cash flows from investing activities

	Total 2021 £	Total 2020 £
Dividends, interest and rents from investments		
Rents, dividends and interest from investments	33,226	64,048
Interest paid	-	
Net cash inflow from returns on investments and servicing of finance	33,226	64,048

27 Analysis of cash and cash equivalents

Cash at bank and in hand	3,494,711	4,644,435
Deposits treated as liquid resources	6,940,374	6,012,522
	10,435,085	10,656,957

28 Pensions

The group participates in the Seventh-day Adventist Retirement Plan, a defined benefit scheme providing pensions for employees of all of the Seventh-day Adventist institutions in the United Kingdom. The assets of the scheme are held in a seperate trustee administered fund.

The scheme was closed on December 31, 2013 with contributions toward cost of maintaining the scheme only.

At the date of the last actuarial review as at 05 April 2019, the total plan deficit was £23,398,000 compared to £21,514,000 at 06 April 2016. In addition the British Union has responsibility for Missionaries, who were never historically part of the plan, and the figures are augmented to included these. Due to the nature of the scheme, the British Union Conference is exposed to actuarial risks associated with employees of other participating employers.

The amounts recognised in the group Balance Sheet, are as follows:	Total 2021 £ '000	Total 2020 £ '000
Fair value of scheme assets	73,050	65,754
Present value of funded obligations	(70,285)	(77,892)
Net surplus/(liability)	2,765	(12,138)

Amounts recognised in the statement of financial activities are as follows:

Movement in the present value of the defined benefit obligation were as follows:		
Opening defined benefit obligation	77,892	67,058
Past service costs	-	-
Interest Cost	919	1,385
Benefits Paid	(2,668)	(2,261)
Experience (gain)/loss on defined benefit obligation	(720)	(10)
Changes to demographic assumptions	(99)	1,200
Changes to financial assumptions	(5,039)	10,520
Closing defined benefit obligation	70,285	77,892

Changes in the fair value of scheme assets were as follows:		
Opening fair value of scheme assets	65,754	60,318
Interest on Assets	783	1,266
Return on plan assets less interest	7,479	4,198
Employer Contributions	1,632	2,157
Benefits paid	(2,668)	(2,261)
Past service costs	70	76
Closing defined benefit obligation	73,050	65,754

The major categories of scheme assets as a percentage of total scheme assets are as follows:	2021	2020
Equities	34%	42%
Property	8%	8%
Gilts	58%	50%
Net current assets	0%	0%

HIstorical amounts for the current and previous periods are:	2021 £ '000	2020 £ '000	2019 £ '000	2018 £ '000	2017 £ '000
Defined benefit obligation	(70,285)	(77,892)	(67,058)	(63,333)	(68,782)
Scheme assets	73,050	65,754	60,318	52,346	53,892
Deficit	2,765	(12,138)	(6,740)	(10,987)	(14,890)
Experience adjustments on scheme liabilities	(720)	(10)	(1,593)	(5)	(1,032,996)
Experience adjustments on scheme assets	7,479	4,198	7,016	(2,674)	3,520

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages)		2021	2020
Discount rate at December 31		1.80%	1.20%
Mortality rates	Mortality tables, adjusted by ages lowered by	0 years	0 years
Future salary increases		2.65%	2.40%
Future pension increases		3.30%	3.10%

Sensitivity of actuarial assumptions

Adjustment to assumptions	Effect on liabilities	£ '000
Reduce discount rate byt 0.1%	increase by	1,190
Reduce mortality adjustmnet by 10%	reduce by	3,160
Increase inflation and related assumptions by 0.1%	increase by	1,150

The amounts recognised in the Group Statement of Financial Activities was:

	2021	2020
Interest on liabilities	919	1,385
Interest on assets	(783)	(1,266)
	136	119
Included in actuarial gains/(losses)		
Loss/(gain) on assets in excess of interest	(7,479)	(4,198)
Experience losses/(gains) on liabilities	(720)	(10)
Losses/(gains) from changes to demographic assumptions	(99)	1,200
Losses/(gains) from changes to financial assumptions	(5,039)	10,520
Gain not recognised due to change to asset	2,765	-
	(10,572)	7,512

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1044071

Accounts

British Union Conference of Seventh-day Adventists

Registered Charity No:
England and Wales: 1044071
Scotland: SC040701

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

British Union Conference of Seventh-day Adventists

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Reference and Administrative Details of the Charity, its Trustees and Advisers for the Year Ended 31 December 2020

Trustees

Pastor I W W Sweeney (Chairperson)
Pastor J C Surridge (Executive Secretary)
Mr E Ramharacksingh (Treasurer)
Pastor A Andersson
Mrs A Awuku
Dr J Baildam
Pastor E Bran
Mr J Donaldson
Pastor M Herel
Miss A Hutchinson
Pastor R Jackson
Mr N Jepuranovic
Pastor R Kamal
Mr P King
Miss C Knight
Pastor G Kumi
Mr M Martin
Mr C Morgan
Mr M Ndebele
Miss Andisiwe Ndlovu (From 12 Mar 2020)
Pastor D Neal
Pastor E Osei
Mrs S Prince
Miss E Sanguesa
Mr D Santineer
Pastor D Serb
Pastor D Stojkovic
Mrs E Tebbs-Ogutu
Pastor K Thomas
Pastor S Thomas
Pastor P Tompkins
Dr J Walton
Pastor E Williams

Registered Charity Numbers

England & Wales	1044071
Scotland	SC040701

Principal Office

Stanborough Park
Garston, WATFORD, WD25 9JZ

Auditors

Moore Kingston Smith LLP
4 Victoria Square
ST ALBANS, AL1 3TF

Bankers

HSBC Bank plc
73 High Street
WATFORD, WD1 2DS

Solicitors

Anthony Collins LLP
134 Edmund Street
Birmingham, B3 2ES

Solicitors

Penman Johnson
5 George Street
Watford, WD18 0SQ

Pension Scheme Advisors
(Actuarial & Administrative)

Barnett Waddingham LLP
Chalfont Court, Hill Avenue
AMERSHAM, HP6 5BB

Pension Scheme Advisors
(Solicitors)

Sacker & Partners
29 Ludgate Hill
LONDON, EC4M 7JQ

British Union Conference of Seventh-day Adventists
Trustees' Report for the Year Ended 31 December 2020

The Trustees submit their annual report and the audited financial statements of the British Union Conference of Seventh-day Adventists (the Charity) for the year ended 31 December 2020. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Charity SORP and FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland (United Kingdom Generally Accepted Accounting Practice). They have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. The Trustees confirm that they have sought to comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, Governance and Management

Constitution

The constitution currently in force was last amended on 1 July 2016.

Method of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Policies Adopted for the Induction and Training of Trustees

New trustees are provided with copies of the Charity's constitution, its Policy Book and Education Handbook, Pension Plan Explanatory Booklet and minutes of the executive committee meetings for the current year. In addition, each trustee receives a copy of the Charity Commission document "The essential trustee – what you need to know, what you need to do" and the regular Charity Commission Newsletters. In addition, Trustees are provided with regular bulletins from the Churches Legislative Advisory Service.

In as much as the majority of new trustees start their term of office at the commencement of each new quinquennium the primary induction is provided at the first meeting of the quinquennium, with further support during the term of office.

Organisational Structure and Decision Making

The Charity is the principal administrative body of the Seventh-day Adventist Church in the United Kingdom and the Republic of Ireland. It generally works in harmony with the policies of the Church's international office of the General Conference of Seventh-day Adventists, the

Trans-European Division, situated in St Albans, Herts.

Within its territory, the Charity carries out its objects both directly and through related organisations. Principally the latter consist of three 'Missions' in Ireland, Scotland and Wales respectively (all branches of and financially dependent upon it), two 'Conferences' in North and South England respectively (both registered charities in their own right and financially self-supporting).

Within these latter organisations the objects are pursued mainly through a network of local churches which are heavily dependent upon a large pool of voluntary lay support.

Additionally, specialised aspects of the Charity's purposes are performed on its behalf by a number of subsidiary organisations.

Related Organisations

The following subsidiary organisations have carried out certain aspects of its operations:

- Seventh-day Adventist Association Ltd (Titular owner of the Charity's land & buildings)
- Seventh-day Adventist Trust Company (Executor for Charity members)
- Stanborough Press Ltd (Publishers)
- Stanborough Schools (Primary, Secondary and Boarding School)
- Adventist Development Relief Agency (Aid Agency)
- House of Natural Foods (Supplier of Health-related Food)

Reporting Serious Incidents

The Trustees continue to assess the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate our exposure to the major risks and that there were no serious incidents that they failed to bring to the Commission's attention.

Safeguarding

Through the activities of local congregations and the Youth, Family and Children's Ministries departments the Charity works with children and has a safeguarding policy and a procedure for DBS Disclosure applications for employees and volunteers working with children and also for those working with vulnerable adults.

British Union Conference of Seventh-day Adventists
Trustees' Report for the Year Ended 31 December 2020

Objectives and Activities

Policies and Objectives

The Charity has adopted the following objectives in pursuit of its mission to proclaim the everlasting gospel of our Lord and Saviour Jesus Christ, to teach the commandments of God as the supreme rule of life and to encourage people to become His disciples and responsible members of the Church and to support charitable and humanitarian work which is in harmony with the doctrines and principles of the Seventh-day Adventist Church:

- Create a strong evangelistic vision in regional offices, institutions and local congregations.
- Create and sustain an efficient pastoral team that will help to fulfil the mission of the Church.
- Develop diverse yet inclusive faith communities that are sensitive to the needs of their local communities.

Strategies for Achieving Objectives

In summary the strategies used to achieve the above objectives have been to:

- Provide financial, policy and administrative support to regional and institutional offices and boards.
- Provide financial, policy and administrative support to a programme of Christian education that will prepare children and young people for service to God and society at large.
- Develop the Adventist Discovery Centre correspondence school as an effective and significant distance learning resource.
- Support regional offices and local churches with training and resources in the areas of children, family, women, youth, pastoral and personal ministries and health.

Achievements and Performance

During 2020, despite the major restrictions of COVID, the Church experienced growth in church membership in all its regional sections and at the year-end registered a total of 350 accessions through baptism and a further 123 by profession of faith. Total net growth for the year was 379, taking the membership figure at 31 December 2020 to 39,970.

British Union Conference of Seventh-day Adventists
Trustees' Report for the Year Ended 31 December 2020

Review of Activities

The Seventh-day Adventist Church congregational activities that take place, in the 297 churches and 111 companies, seek to provide public benefit by the advancement of religion through a variety of centres for weekly worship services, prayer meetings and other programmes that are open to the local communities in which they are located. Depending on the size and resources of the local congregation these activities include weekly family worship, Bible study classes for all age ranges from infancy to adult, prayer meetings, and Adventurer, Pathfinder and senior citizen clubs, health awareness events and family support programmes. These local congregational activities are supported from the regional and national headquarters through various departmental training events, activity programmes, and personnel support and resource provision.

In 2020 the COVID pandemic caused major disruption to the usual physical services provided by local churches, and the training events provided by the departments. The transition to virtual meetings and events was swift and efficient, with members, ministers and leaders learning new techniques quickly. As a result, service to our members and communities has been maintained, albeit in different forms.

Some of the support provided from national headquarters is outlined below by department:

Adventist Discovery Centre

The mission of the Adventist Discovery Centre, UK & Ireland (ADC) is to share the message of Jesus Christ to people of all background, age and status. The ADC offers Bible and Health courses via post, online and at local churches to enhance the health, lifestyle and spiritual well-being of students and online visitors. This work is carried out in partnership with local churches, Prison Chaplains and via social media.

The national interruption of people movement and services across the UK and Ireland, due to the COVID-19 pandemic, has caused minimal challenges for the ADC Team as changes already implemented in 2019 were smoothly transitioned to remote working and offer of services to our clients and students. As a result, the ADC achieved and exceeded goals set for 2020.

The year 2020 marked seventy-five years (75) of the ADC being in operation in the UK and Ireland. In celebration, the ADC embarked on the following projects:

- An eight-day tour of churches across Northern Ireland and the Irish Republic was undertaken in March 2020. The outcome has been stronger partnership with colleagues in the Irish Mission and the launch of an Online Bible School, based in Dublin, to serve the Irish Republic.
- Lessons for an additional five paper-based courses were edited, redesigned and printed

to a high quality thus providing improved resources to students and local churches.

- Training of staff on Website Content Management was undertaken which allowed for the upgraded website to be populated in-house. This resulted in the current availability of ten online courses on the ADC's website with an additional eight courses being prepared for launch by mid-2021.
- A second platform for online courses was launched. This allowed increased choices and easier access for students to study a wider range of resources including additional courses for children, young adults and families.
- Virtual Bible Schools are now in operation, via Zoom, as a supplementary service to enhance students' online learning.
- In order to assist local churches, who are now restricted in serving their paper-based students, the opportunity was offered and positively accepted to launch local Online Bible Schools. This allows for churches to offer Bible studies to new Zoom contacts while transitioning their current paper-based students to studying online.

In the interest of safety for staff and students, the ADC has temporarily suspended all paper-based lessons. This reduced service is reflected in our potential 2020 student numbers.

The ADC accepted 181 new students enrolled via paper copies by end March 2020. This would have allowed for an additional 543 students by end 2020. However, with the need to place staff on flexible furlough and temporary cessation of postal work, the year ended with a marked reduction of paper-based students. There were an additional 273 active paper-based students in 2020 which included those who have continued studying with us from previous years. A total of 220 students graduated by the end of 2020. A large number of students transitioned from paper to online studies and are still being served by the ADC.

The removal of students from our database, by their choice, in accordance with GDPR were completed by the end of 2019. However, we also saw an increase of online students' intake during 2020. The ADC recorded an additional 320 online and active students with 65 graduations by December 2020.

It must be noted here that in order to comply with the UK and Ireland social distancing regulations, the ADC will continue to promote online studies as a preference to our students. Work has already begun in the training and launching of local churches Online Bible Schools. By undertaking this approach, the ADC will in effect establish local hubs in churches while providing both administrative and technical support to online Bible Schools across the UK & Ireland.

Another marked effect of home-working as a result of staff remaining on flexible furlough is

that the ADC delivered 426 Free Bibles across the UK and Ireland in 2020. The decision was also taken to reduce costs by withdrawing the internet subscription for FreeBible advertising which has resulted in a reduction of those interacting with the FreeBible website. Our work with HMP institutions were also affected. However, work has now begun to liaise with Prison Chaplains in order to identify methods of support for HMP residents.

ADC plans for 2021 include:

- Continued offer of training and assistance to local churches for the launch of their Online Bible Schools.
- Increase of ADC Virtual Bible Schools to enhance students learning.
- Launch of new and relevant courses for online study via the ADC's two platforms.
- Development of working practices with HMP Chaplains to support students who are HMP residents.
- Monitoring of the ADC's success with its online and social media presence.

Children's Ministries

The primary role of the Children's Ministries department is to partner with leaders at every level of the church structure to support children to fulfil their potential in the areas of spiritual, emotional and physical health.

The Government's COVID-19 lockdown and the resulting financial burden that resulted led to the reluctant decision to furlough several departmental directors, including Children's Ministries. The strict conditions of the Job Retention Scheme have meant that the work of the department has been severely curtailed. This has been incredibly frustrating at a time when families have needed support more than ever.

- The department provided appropriate ministry resources to facilitate ministry to children through the BUC Children's Ministries web page.
- Supported Children's Ministries training events throughout the Union.
- Supported churches conducting Children's Ministries outreach programmes, encouraging community children to engage with spiritual matters through crafts, drama and play (Messy Church, Godly Play) programmes.
- Conducted training for leaders to deliver Children's Ministries programming in their churches and communities.
- Along with Family Ministries, this department oversaw the review and implementation of the Church's safeguarding policy, Keeping Our Church Family Safe, to ensure best practice in the protection of children and adults at risk. A series of leaflets have been created to educate members about the different aspects of safeguarding. These provide

guidance in addition to lists of organisations that specialise in assisting those who are surviving abuse or require guidance in safeguarding matters.

- Posters have also been created for display in local churches signifying our stance against abuse, summarising our policy, as well as identifying the local designated safeguarding officer.
- Safeguarding training was provided for church pastors and church members across the Union.
- Resources were provided for designated Children's Ministries days.
- Children's Ministries was promoted throughout the year through local church programming.

Communication

If there was ever a time the importance of communications would come to prominence, it would during COVID-19. In times of national crisis, the communication of any organisation needs to be clear, current and decisive. This needed to be the case within the British Union Conference when for the first time for many a generation, lockdown measures introduced in March 2020 would impact not just church services but every aspect of how the church would function. So, with the need to provide consistent communique to members across the British Isles due to the pandemic, the Communication department stepped up a gear.

With the closure of churches and the uncertainty about how the pandemic would affect the functioning of the church, it was necessary to provide relevant and up to date information on our BUC website and via *BUC News*.

BUC News, which goes out weekly, became the main source of reaching people quicky during a period when the situation in this country was changing so rapidly. This was demonstrated with the increase in subscriptions now surpassing 6000 (not including the BUC ministerial workforce). The BUC website was the platform where press releases were placed regularly from the BUC Admin and the Health Ministries department, offsetting the potential of many calls to the BUC office.

Merging with the Media department, communication of information became a necessity through all the BUC social media platforms as well as the now popular Zoom.

<u>Survey on Online worship</u>

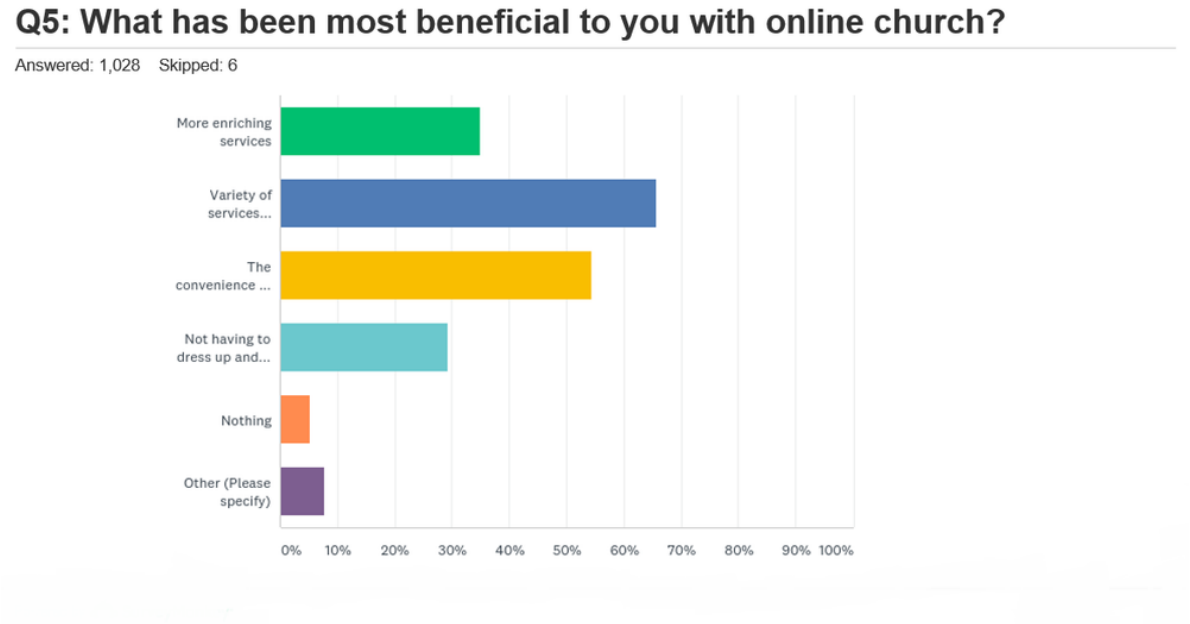
In July 2020, the communications department conducted a BUC wide survey looking at the online practices of church members. Over 1000 people responded to the survey providing great insight into how the church can operate for the future.

The purpose of the survey was to gather the scope, practice and impact of online church upon members within the BUC, thus examining the effectiveness of an online church and how members are adapting to this new form of experience.

Using an online, self-administered, anonymous survey, powered by SurveyMonkey, a 10-item questionnaire was sent electronically to members within the BUC territory.

The full results can be seen here https://adventist.uk/news/article/go/2020-07-24/709/

Some of the interesting results showed how members were able to adapt to a new way of worship where on average members would view up to three different services on a sabbath.



Some of the comments about online services ranged from:

"*More time with the family, am having more quiet time with God, more time to read the Bible, study and rest.*"

"*Usually I don't make it to Sabbath school, so having Sabbath school online helped.*"

"*Lack of physical interaction with the church family, online worship is too impersonal, nothing can replace the richness of reaching people in a very personal way.*"

"*It's confusing. I WANT MY CHURCH BACK!*

The survey challenges us to redefine what church really is ... in reality, the church never actually closed, just the doors to many of our buildings.

Many churches have kept their church doors open but redefined what their ministry is all about. The numerous news stories that have come through my department of how local churches are supporting their communities through food supplies and various provisions have heart-warming and makes one proud to be a Seventh-day Adventist.

Digital church – the way forward?

This period of church closure is a preparation for what will come in the near future when we have to develop new ways of worship under a period of severe duress when our faith will be sorely tested in the most trying and testing times.

With many churches now moving to online services and perhaps for the first time, there was an apparent need to train church leaders in the rudiments of this new way of doing digital service. In the early stages of the Zoom platform between March and June 2020, we had several churches exposed to security breaches during their online services. This called for further training and communication to church leaders to safeguard their streaming and to ensure effective security was in place.

The Communication department became busy responding to queries, those seeking advice and reacting to crisis situations. By developing a list of all the churches within the BUC engaged in live streaming, the department was able to provide a directory available to those members whose churches were not able to function in this way. This live streaming directory was updated regularly as more churches caught the vision of online services and its potential in reaching further beyond the local church environment. We can clearly see that online church is here to stay and an organisation we need to ensure we keep ahead of the game.

Community Services

Due to COVID-19 and National Lockdowns, a number of departmental activities, projects and programmes were postponed. However, this gave rise to innovations developed to meet community needs as our departments responded to the pandemic.

Key departmental objectives:

1) To be part of the community building a presence, influence and impact through outreach ministry.
2) To make our churches welcoming and relevant to every one regardless of age, gender, ethnicity, religious persuasion, cultural background or any other difference that distinguished them.

Values: Adaptability; Compassion; Equity; Human Dignity; Inclusion; Non-judgemental; Understanding.

Operational Focus: Building trust, Valuing diversity, Fostering inclusion, Meeting needs.

In seeking to fulfil the above vision, mission and values, the work of the BUC Community Services department has been organised around the areas of social justice, compassionate outreach addressing presenting needs, spiritual needs, mission mandate, relational support & training and church engagement as follows:

REACHING UP – Spiritual development and nurture

To emulate the ministry of Christ by making the gospel available to all diverse groups through, relevant, compassionate service and inclusive worship.

Dissemination of relevant publications to nurture spiritual growth.

Facilitating a Prayer Network for individuals with personal, social, political and religious challenges in order to offer practical and spiritual support to themselves and their families.

1) Accessing various prayer networks to support families with COVID-19 diagnosis, those hospitalised during the pandemic and the families of the bereaved
2) 200 Bereavement books giving out to community members experiencing bereavement
3) Zoom inspirational messages for building faith
4) Weekly WhatsApp faith building reflections
5) Facilitating Bereavement Support groups

REACHING OUT - Mission focussed activities, evangelism & community enhancement

This department aims to foster a welcoming and sensitive environment that makes our churches relevant, inclusive and available to every person, regardless of age, social class, gender, religious persuasion, ethnicity or disability.

1) Partnership working with One Vision Project to disseminate daily hot meals to families impacted by COVID-19
2) Partnership working with One Vision Project to deliver weekly shopping to families in need during the pandemic
3) Delivery of publications for holistic wellbeing for community individuals
4) Dissemination of VOICES - *Urban Pain – Urban Promises* to church and community members
5) Publication – Overcoming with God - Achieved 60% sales of purchased stock.
6) Community Mental Health presentations on the Mental Wellbeing impact of COVID-19 pandemic.
7) Donations to food and clothes banks for individuals in need in the community

REACHING IN - Development and nurture of leaders and membership

Our objective is to encourage an inclusive approach that enables each individual to fully participate in the life of the church through worship, fellowship and service in a way that is meaningful to them and allows them to grow spiritually.

1. Surviving and Thriving through Traumatic Life Events – conference scheduled for 26 April, cancelled due to the pandemic.
    - Dissemination of information on coping mechanisms when experiencing trauma and bereavement.
2. National Autumn Conference for Adventist Community Services leaders, cancelled due to the pandemic.
    - Dissemination of materials on outreach initiatives during COVID-19
    - Online training undertaken with ADRA-UK for Community Services leaders on how to undertake outreach interventions safely during the pandemic.

REACHING ACROSS - Whole church connectivity and engagement

Engaging the whole church in meeting the needs of diverse individuals by included them in corporate training events and making relevant resources available to them.

1) Online training events for churches on safe outreach during pandemic
2) Guidelines disseminated regarding appropriate PPE when undertaking Homeless Feeding
3) Advice and update to congregations operating Soup Kitchens
4) Food Hygiene policy launched and disseminated to churches and individuals providing food to families and communities in need during the pandemic
5) Bereavement Support Care to churches with grieving members
6) Creative Connections Ministry Craft Training Day. The development of creative resources for outreach to the community

Community awards to churches

The Director awarded £500 (from the Community Services budget), to each of the following churches for their outstanding service to the community:

- Bedford Central
- Bracknell
- Chiswick
- Lewisham
- Milton Keynes
- Stratford
- The Watering Hole

Amongst the community interventions the above churches engaged in were: Homeless Feeding, (Soup Kitchens, Food parcels) operating Food Banks, Providing Homeless Shelters, Clothes Banks, Children's Toys for underprivileged children, computer classes and English Classes for immigrant families.

Donations to external entities undertaking community outreach

- £300 to The REAL village School and Community Education Project in South Africa
- The REAL Village is a South Africa based Pan African community development non-profit organisation.
- 2020 Plans (postponed due to pandemic, lockdown restrictions and financial deficit)
- Publication of Adventist Community Services manual (Community Services)

MP commendation

A letter of appreciation and acknowledgement by Dean Russell MP for Watford was awarded to Sharon Platt-McDonald* for developing and participating in community outreach initiatives during the pandemic.

**Sharon is Director for Health, Adventist Community Services and Women's Ministries.*

Education

Key Objective:

To provide strategic development, support and training for Governing Bodies, Head teachers, teaching and non-teaching staff of all of our schools in the UK. To provide educational support to parents in our congregations and local communities. To foster a desire to broaden individual and collective educational pursuits within our congregations.

In our schools our aim is that:

- Children will choose to accept God as their Creator and their Redeemer.
- Children will creatively apply their spiritual, physical, intellectual, and social-emotional knowledge.
- Children will demonstrate their commitment to the Creator through service to others.
- Children will grow in their knowledge and understanding of God's creation.

Values:

The aim of true education is to restore human beings into the image of God as revealed by the life of Jesus Christ. Only through the guidance of the Holy Spirit can this be

accomplished. An education of this kind imparts far more than academic knowledge. It fosters a balanced development of the whole person, spiritual, physical, intellectual, and social-emotional, a process that spans a lifetime. Working together, homes, schools, and churches cooperate with divine agencies to prepare learners to be good citizens in this world and for eternity.

Operational Focus:

- Preserve the Adventist identity and ethos, ensuring that it is synonymous with excellence.
- Develop quality Adventist teachers and leaders who are professional and effective in their roles.
- Increasing pupil access to Adventist Education.
- Ensuring that our institutions are current in all new government educational initiatives.
- Developing and responding to the wider educational needs of the membership of the Churches and their communities.

REACHING UP

The focus has been to ensure that our educational institutions maintain their Adventist Ethos and Mission; thereby providing quality, Christian education for all pupils.

Training provided:

- Vision, Mission & Strategic Planning
- Spiritual Master Plan development for each school
- Pupil Health & Wellbeing during COVID-19 pandemic
- Staff Health & Wellbeing during COVID-19 pandemic
- Christian Values
- Financial management of our schools
- RSE Policy and resources in preparation for summer 2021
- Performance Management and Appraisals
- Supporting our schools through Ofsted and ISI Inspections

Impact:

- Staff in our institutions have reported on how beneficial the training has impacted on their practice.
- Six of our schools have been judged by Ofsted as Outstanding and/or Good.
- Performance Management of our leaders indicates continued positive professional progress.

REACHING IN

The focus has been to work closely with our leaders to foster a healthy work-life balance as this can be challenging. The aim was to help leaders achieve work-life balance by instituting procedures, actions, and expectations that enable them to pursue more balanced lives, and thereby disseminate that to their staff fostering a balanced fruitful working environment.

Training provided:

- Orientation and training for all newly appointed governors.
- Ongoing training and development of existing governors.
- Newly appointed school leaders undergo personal leadership training.
- Heads and Senior Leadership Teams (SLT) continued development training.
- Supporting leaders and staff with continuing professional development.
- Visits to successful independent Christian schools to share good practice.
- Preparing our institutions for the new, mandatory Relationships and Sex, Health Education Curriculum.

Impact:

- Stronger governing bodies (Ofsted and ISI).
- More staff continuing personal professional development.

REACHING OUT

To raise the focus of Christian Education UK-wide in our congregations and their local communities completed 'virtually'.

Educational programmes held throughout the year:

- Government consultations on educational initiatives – South England, Wales,
- Promotion of Adventist Education – London, South England, North England
- Supporting communities with educational initiatives - London, South and North England
- Supporting individual teachers
- Supporting individual members with their educational issues
- Supporting congregations and their local communities with the education of their children

Impact:

- Congregations having a clearer understanding of the government educational system.
- Local communities requesting that we return to offer more support.

- Communities expressing their appreciation of educational programmes and requesting that they be held periodically.
- Communities starting educational clubs to support children's learning.
- Non-Christians asking to know more about our education ethos and values.

Evangelism

The Evangelism department of the British Union Conference is established to envision, motivate, train, equip and deploy the general membership of the British Union Conference to be of use/service to the communities they live in and represent. The underlining motivation for this is the biblical teaching that we should be salt and light wherever we go; practically helping people to better their lives, spiritually, educationally, emotionally and socially. Like the biblical model we seek the wholistic health and wellbeing of the human race. Focusing on the environment is as important for the Church. We are guided by holy writ to take care of nature and God's creatures.

The year 2020 was riddled with the scourge of the COVID-19 pandemic. The Churches and institutions within the British Union Conference had to make drastic alterations to their plans and programmes to accommodate this phenomenon. At the same time the crises allowed the charity to work in innovative ways to reach its goals and objectives.

During 2020 reports received from the membership suggested that some 5,100 members were actively engaged in working in their various communities. Due to the pandemic this number is down from last year. As a result, 5,009 pieces of health, religious, family or youth related literature were distributed in communities spanning the British Union Conference territory. Furthermore, some 150 health, community or religious seminars were conducted in various communities throughout the British Isles.

Members operating in the community ran some 850 community ministries events. These were either mobile soup runs, mobile health checks and health expos before the lockdown, or local churches opening to the community to offer food, clothing, shelter, or other community-based services. Many of our Churches throughout the British Isles continued their food banks to respond to the growing need in the community. These food banks continued to operate throughout the various lockdowns and were a blessing to the thousands that they served. The feedback on this has been very positive and encouraging. The young people were very active in the community in a number of these activities as the photographs will show.

One of the outstanding initiatives of 2020 was that undertaken by 6-year-old Eliana Mendes whose parents are Pastors. She wanted to support Children in Scotland facing difficult home situations. She wanted them to get a hand-made teddy bear and a care package. The bears would be made by her parents, her sister, volunteers and herself. She enlisted the help of

Women's aid South Lanarkshire and East Renfrewshire. She then set up a go fund me page with a goal of £600. She raised £850 so that many Children could receive wellbeing packs and "worry bears" as she calls them. The money was given to the Charity and the bears were made by her and the volunteers.

As a result of all these activities some 300 people requested Bible studies with the members of the Church, and many of these joined the Church to add to the ranks of those who have an interest in serving humanity and making the world a better place. Many people from the community are now volunteering at our food banks and Churches where we cook and supply hot meals to many vulnerable members of the community. As a charity that cares for the overall development of the individual, we are willing, and continue to be happy to serve with love.

The department will continue to foster the growth and development of each member so they can continue to help in community development, cohesion and making our society a better place to live. The photographs below capture just a sample of some of the training/community programmes our members have been engaged in during 2020.



The North England Conference of SDA preparing food for distribution in the community.



The Croydon SDA Church preparing food for those self-isolating and other persons in the Community.



Seventh-day Adventist members and volunteers in Ireland (Above) getting ready to serve hot meals to homeless and others.

Meals served by volunteers in Ireland.





Preparing for the soup and meals run in Wales

Community training in Wales via zoom.





Eliana's care package and "worry bear" project in Scotland for Children experiencing difficult home situations.

The teddy bears for the care project in Scotland.





Receiving the items and check for the care project Scotland.

Food products for distribution to the vulnerable, homeless and self-isolating in Glasgow Scotland.





Pastor Mendes arriving with more food products for distribution in Scotland.

Family Ministries

The primary role of the Family Ministries department is to partner with leaders at every level of the church structure to support the families in both church and community.

The Government's COVID-19 lockdown and the resulting financial burden that resulted led to the reluctant decision to furlough several departmental directors, including Family Ministries. The strict conditions of the Job Retention Scheme have meant that the work of the department has been severely curtailed. This has been incredibly frustrating at a time when families have needed support more than ever.

- Along with Children's Ministries, this department oversaw the review and implementation of the church's safeguarding policy, Keeping Our Church Family Safe, to ensure best practice in the protection of children and adults at risk.
- Provided resources for Christian Home and Marriage Week and The Family Togetherness Week to assist local church programming and provisions for families.

- Reviewed and updated the BUC Domestic Abuse Policy and Procedures. A series of leaflets have been developed to educate members about the different forms of abuse. These provide guidance in addition to lists of organisations that specialise in assisting those who are surviving abuse. Posters have also been created for display in local churches signifying our stance against abuse.
- Supported programming for domestic violence awareness.
- Trainings for Mission pastors was conducted for Safeguarding.
- Provide annual training for ministers and counsellors in the Conferences and Missions to support couples in pre-marital preparation.
- Support was provided to pastors to assist couples in marital crisis.
- The department has also created and identified appropriate ministry resources to facilitate healthy family relationships.
- Family ministries also supported single adults to engage fully in the life of the church and community through spiritual, emotional, social, intellectual and physical development
- Supported SEC Men's Ministries event at SEC Camp Meeting.

Health Ministries

Due to COVID-19 and National Lockdowns, a number of departmental activities, projects and programmes were postponed. However, this gave rise to innovations developed to meet community needs as our departments responded to the pandemic.

Key objective – To encourage and train the membership on healthy lifestyle choices in a holistic approach to wellbeing.

Values: Respect for differences; Temperate in work, rest and lifestyle practices; Abstinence from harmful products; Balanced approach to emotional, physical, spiritual and social wellbeing; Optimal dietary choices; Regular Exercise & Fresh Air; Harmonious Relationships; Non-judgemental attitude

REACHING UP – Spiritual development and nurture

Reaching the whole person by encouraging fitness for life through healthy lifestyle choices in a holistic approach to wellbeing that enables them to become a healthful witness to the communities that they serve.

1) Supporting Prayer networks for individuals with health needs, those requiring emotional support and those experiencing traumatic life situations
2) Dissemination of book: C.O.M.F.O.R.T - *Solace, Support and Strength during times of Grief*. This resource was produced by our Health Ministries department in 2019
    - 100% of stock disseminated or purchased
3) Emotional Resilience Workshops

- Achieved 100% planned presentations via Zoom

4) Overcoming with God Presentations
   - Achieved 100% planned presentations via Zoom
5) 12 Enhancing Health editorials in *Messenger* magazine

REACHING OUT - Mission focussed activities and evangelism

In responding to circumstance where individuals experience infirmity of body, mind or spirit, we seek to foster an approach that is compassionate as we serve others with the humility and love of Christ.

1) Launch of RESTORATION Convalescent Project for individuals experiencing Long COVID. Catering for wholistic wellbeing under the project segments: Revive, Renew, Restore.
2) COVID-19 Survey undertaken to ascertain emotional, mental, relational, spiritual and physical impact of the virus. Data outcomes helped to identify areas of need, support required.
3) Delivered Mental Health presentations for boosting mental wellbeing during the pandemic.
4) Mental Health First Aid (MHFA) presentations delivered.
5) Produced a series of 5 *Messenger* articles on Boosting Immunity.
6) Series of 5 *Messenger* articles published on Safeguarding Mental Health during Times of Crisis.
7) Series of *Messenger* articles published on how to tackle loneliness.
8) New stock of C.O.M.F.O.R.T - *Solace, Support and Strength during times of Grief* purchased.
9) Dissemination of Bereavement care resources for individuals experiencing loss.
10) Bereavement Care Ministry boxes created and delivered to grieving families.
11) Development of workshop material for individuals experiencing trauma.
12) Referral of individuals experiencing the negative impact of the National Lockdown to Cornerstone Counselling service.
13) Departmental Resources gifted nationally (local churches) & internationally (Botswana Aid's orphans, Children and Families in Need).
14) Accessing NHS, Social Care and Voluntary Services agencies for specialist help in coordinating relevant interventions for church and community members in need.

REACHING IN - Development and nurture of leaders and membership

To encourage and train the membership to embrace healthy lifestyle choices in a holistic approach to wellbeing that is balanced and evidenced based.

1) BUC Bereavement Care Befrienders Training undertaken for Health Ministries (HM) leaders.
2) Weekly communique to Health Ministries leaders during the first wave pandemic and monthly during the remainder of the year.
3) Emotional Resilience seminars undertaken via Zoom.
4) Mental Wellbeing workshops conducted via Zoom.
5) Resources sent to Health Ministries leaders and members on how to cope during Lockdown.
6) Outcome of COVID-19 Survey data disseminated to Health Ministries leaders regarding the key areas of concerns highlighted in the survey. Advice given re support networks, referrals and other entities to access to assist individuals struggling with the impact of the pandemic.
7) Advice given to health leads and members on how to safeguard against COVID-19, management of symptoms when infected and coping with the negative impact of the virus.
8) Resources disseminated on emotional wellbeing for families experiencing the trauma of abuse or those at risk of domestic violence.
9) Partnership working with ADRA-UK to deliver training for Health Ministries leaders and pastors engaged in ministering to community needs during the pandemic.
10) Food Hygiene Protocol produced and disseminated to health and ministerial leads.
11) The Health Director currently serve on the international Nutrition Committee ANDIA - (Adventist Nutrition and Dietetics International Association). Learning and action points from this committee is fed back to health leaders across the UK and Ireland.

REACHING ACROSS - Whole church connectivity and engagement

That through the promotion of optimal health practices; members will experience abundant living and so better able to share the message of health, hope and healing with others.

1) Regular briefing to church leaders and members in regards to the pandemic.
2) COVID-19 Operational guidelines for Churches sent outlining safety procedures for services, attendance and interaction during the first wave pandemic.
3) National Guidance document for churches. Following the lockdown and easing of restrictions, this subsequent document was sent to churches in preparation for the reopening of churches.

4) Joint training with ADRA for Health and Community leaders undertaking outreach during the pandemic.
5) Mental Wellbeing resources disseminated to churches.
6) Bereavement Care Ministry packs disseminated to churches.
7) Collaborative working with Union Communication Directors in their regions on messaging to members re the pandemic.
8) 'Wellness Bags' provided to churches involved in health related outreach activities.
9) Partnership working with SEC Cornerstone Counselling Services to produce H.O.P.E leaflet in the launch of the SEC Trauma Unit.
10) Donation of £2000 to SEC Cornerstone Counselling Services to purchase essential equipment for the Trauma Unit .
11) Partnership working with ADRA-UK to support churches and entities in outreach to the homeless and those requiring shelter and food during the pandemic.
12) Partnership working with ADRA-UK to support Community Hubs to safely deliver food to community groups.
13) Partnership working with ADRA-UK to procure funding for churches undertaking outreach services to community groups.

Personal development

- The Health Ministries Union Director undertook training on a Psychological First Aid course which enables her to effectively support individuals experiencing stressful or traumatic situations. The course also provided skills in how to better support individuals and their families dealing with the negative impact of the pandemic and how to safeguard their mental wellbeing.
- The Health Ministries Union Director undertook a three month Sabbatical to train as a Certified Health Coach.

Ministerial Association

The Ministerial Association exists to serve Jesus Christ and the Church by ministering to pastors, pastors' families, local church leaders, administrators, departmental directors and Conference and Mission Ministerial Association Secretaries.

Our practice is best reflected in the values of the BUC. Reflecting Christ, Inspiring Hope, Valuing People, Changing Lives.

During 2020 we strategically followed the Ministerial Association Key objective: To foster spiritual growth, development, equipping, nurturing and resourcing of the ministerial, eldership and diaconate of the British Union Conference.

The Department has:

- Planned and carried out the annual induction training for 12 new ministerial employees over a six-day period.
- Assisted in the regular evaluation of pastoral employees in the Conferences and Missions.
- Assisted the Education Department in the process of guiding and evaluating 30 prospective ministerial employees at Newbold College.
- Managed the development of Continuing Education Units (CEU). Four CEU meetings were conducted. Approximately half the worker force was forced to accomplish CEU's in an irregular way. The challenges we faced in 2020 have forced us to look at new and modern ways to engage the field in fostering an ever-learning environment amongst our pastors.
- Provided training and equipping programmes to the Irish, Scottish and Welsh Mission employees and lay leaders.
- Unfortunately, only been able to carry out a fraction of the regular Pastoral visits to the homes of the ministerial workers of the Irish, Scottish and Welsh Missions and Conference workers was carried out.
- Worked with, nurtured, resourced and assisted the Ministerial Secretaries in the South and North England Conferences.
- Provided resources: books, magazines, pamphlets and various reading resources for the Union.
- Officiated at approximately 20 funerals.

Inevitably, the Ministerial Association has also been a victim of the COVID -19 Global Pandemic. Early in March it became evident that this wretched virus would prove deadly. The Department was furloughed on 9 April 2020. November saw the department operate on a one day a week basis.

We do not lose heart during these unprecedented times. With the arrival of the vaccine and our fervent certainty in the Advent hope, we are confident that 2021 will be a better year.

Women's Ministries

Due to COVID-19 and National Lockdowns, a number of departmental activities, projects and programmes were postponed. However, this gave rise to innovations developed to meet community needs as our departments responded to the pandemic.

Values: Christian Service and Contribution; Discipleship and Nurture; Friendship & Support; Giftedness and Development; Personal Worth & Value; Poise & Inner Beauty; Respect & Protect.

Under the caption: Empowered – Reaching Women, Restoring lives, Reflecting Christ, the key objective of this department is to equip and nurture women to achieve their full potential in their personal lives as well as in their families, churches and community.

Fulfilling this objective the following categories and KPI's helped to frame the work and ministry of the department:

REACHING UP - Spiritual development and nurture

Encouraging and nurturing Christian values in women that will enhance their roles in their homes, churches and community.

1) Supported women through personal prayer who lost their husbands and relatives during the pandemic.
2) Bereavement Care Ministry boxes created and delivered to grieving families.
3) Personalised Greeting Cards sent to bereaved families.
4) Accessing various prayer networks to support families with COVID-19 diagnosis, those hospitalised during the pandemic and the families of the bereaved.
5) 235 C.O.M.F.O.R.T books donated as part of our BUC Bereavement Care Befriender initiative. These were given to individuals experiencing bereavement during the pandemic. The majority were given to women who have lost their husbands, and families that lost a mother and or wife.
6) Faith and Emotional Resilience workshops delivered through Zoom.
7) Spiritual nurture resources sent to women and their families struggling during the pandemic.
8) Creation of a Women's Prayer and Reflection colouring book for spiritual nurture
9) Zoom devotionals and audio nuggets for spiritual upliftment.

REACHING OUT - Mission focussed activities and evangelism

Addressing issues peculiar to women we seek to protect and nurture their wellbeing in ways that bring respect and value.

Acting as advocates to stand for equity and justice in circumstances where women have been mistreated and undervalued.

1) Advice, support and referrals to relevant agencies undertaken for women and their families experiencing domestic violence.
2) Collaborative working with Hertfordshire Domestic Abuse Champions Network.
3) Organised Women Ministries team to participate in Community Hubs.
4) Formulation of Women Ministries teams to undertake cooking meals for the homeless.
5) Facilitated outreach groups to care for women struggling with Long COVID symptoms.

6) Organised befriender teams to support women and families isolating during the pandemic.
7) Creation of wellbeing cards delivered to women and families in the community.
8) Partnership working with Cornerstone Counselling service and referral of women requiring counselling intervention.
9) Community Contact Cards made by our WM's department. These were dropped through the doors of community residents reinforcing the Government's COVID-19 Lockdown message for keeping safe (on the front) and inside a space for us to write a message of hope for them. Also included were contact numbers for them to call if they needed support.
10) Volunteer badges made by our WM's department for various entities engaging in community outreach.
11) Wellness Bags produced for women and children in need during the pandemic.
12) A 'Shopping List Request Form' was created by our WM's department and placed in the Wellness Bags for individuals requiring shopping assistance during the lockdown. We purchase the requested items and deliver to the homes.
13) Women's Ministries outreach resources; delivery of Women's Wellbeing Ministry Boxes.

REACHING IN - Development and nurture of leaders and membership

Realising the unique gifting's and abilities of each woman, we aim to nurture and equip women to achieve their full potential in their personal lives, celebrating the contribution they bring to the lives of their families, churches and communities.

1) Online training sessions delivered on supporting families through crisis.
2) Emotional Resilience for women resources disseminated.
3) Abuse Awareness training delivered.
4) Help lines, referral agencies contacts, website details disseminated to Women Ministries leaders.
5) Online updates re home remedies for building immunity.
6) Regular communiques sent to Women's Ministries leaders regarding wellbeing during the pandemic.
7) Publication of new Women's Ministries resource: Women of Virtue book published in 2020 https://lifesourcebookshop.co.uk/product/women-of-virtue/

Cancellation of training events due to pandemic:

1) BUC National Women's Ministries Day of Fellowship scheduled for June 6th cancelled due to pandemic.
2) BUC Women's Ministries Training Day scheduled for 7 June, cancelled due to pandemic.

REACHING ACROSS - Whole church connectivity and engagement

Fostering initiatives and programmes that encourage inclusion of women, their gifts and talents into the life of the church and it function in the community.

1) Collaborative planning and delivery of International Women's Day event held Sunday 8 March.
   - Co-Hosting the event.
   - Presentation of awards to women making substantial contributions to their church and communities.
2) Briefing for churches on families experiencing trauma.
3) Briefing for churches on supporting women at risk of domestic violence during pandemic lockdown.
4) Awareness raising seminars for enhancing Women's Wellbeing.
5) Creative Connections Craft and Creative Arts training for women developing resources for family and community members.
6) 25th Anniversary celebration of Women's Ministries. This week long event initiated by the BUC Women's Ministries department, was hosted by the SEC Women's Ministries.

Donations to external entities undertaking community outreach to women:

- £500 to Mamas In Need Charity – providing maternity care to women and babies in rural Africa.
- £300 to Botswana Union Conference Women's Ministries for children in need (providing food and clothing)

2020 Plans (postponed due to pandemic, lockdown restrictions and financial deficit):

- Publication of Esther Institute of Excellence Manual

Youth Ministries (encompassing Chaplaincy, Pathfinders, Teens, Youth)

ADVENTURER AND PATHFINDER BIBLE EXPERIENCE

Sadly, the pandemic also affected this regular event in 2020 and a mere week before the Union finals, the situation around the country was becoming more uncertain by the day. With large physical gatherings prohibited, it was impossible to host the

finals at Newbold for which the children had studied so diligently. Unwilling to allow the children to be disappointed, the decision was made by the BUC Pathfinder Advisory to move the finals to an online platform. This last-minute revision brought together the BUC Treasurer Earl Ramharacksingh and his team from the BUC as scorekeepers; BUC President Pastor Ian Sweeney and the South England Conference Pathfinder Director, Pastor Clifford Herman as affable hosts; support came in the form of local SEC area coordinators, Cassandra Burton and Vernon Noel; BUC IT Director, Paula Carillo; and the Youth Ministries Secretary, Natalie Davison. Keeping numbers to a minimum meant that safety protocols were maintained while still providing speedy means of communicating and tallying of scores required to run the event fairly via the Zoom platform. Teams from Ireland, Sheffield, Scotland, South England and Wales were so happy to have been able to take part in this hastily organised, but none-the-less superb way to make the best of the situation. Judging by the ecstatic faces on the children and their cheering and singing, they were not disappointed with the alternative finals and were so happy to have had a chance to use their amazing Bible knowledge and make their clubs proud.

Within days the full lockdown was announced which meant that the planned-for Trans-European Division finals in Holland could no longer take place in April, nor the North American Division finals in the US. God truly blessed us to enable the majority of the British Union Adventurers and Pathfinders at the very least to attend and do so well at the Union final.

NEW ADVENTURER CURRICULUM RESOURCES



Under the leadership of former General Conference Pathfinder Director, Jonatán Tejel, the GC decided it was time to review and update the Adventurer Curriculum. The work has continued at the GC with the incumbent Director, Andres Peralta, and the all-new curriculum was distributed in mid-2020.

The first set of the corresponding Adventurer workbooks were released for the British Union in the autumn of 2020. Thereafter began a period of intense proof-reading, Anglicising (UK) and formatting to print the Instructor Manuals and the second editions of the Activity workbooks due in early 2021.

These have proved very popular with the clubs as the information is presented in a clear and colourful all-in-one format for the children to complete during their Adventurer year.

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BRITISH UNION ADVENTURER AND PATHFINDER SHOP



The BUC Adventurer shop, www.pfclub.co.uk, created in 2018, was the BUC YM Department's response to many requests from club leaders at the BUC Adventurer Camporee for a one-stop shop for Adventurer items. The shop was formed soon afterwards with more and more products being added each month. The addition of the Pathfinder items came naturally as club leaders found the easy-to-use catalogue, online payments and swift shipping a real boost to their planning, in particular at investiture time.

The portfolio now includes hundreds of items with more products continually being added, particularly those which complement the awards and honours being taught via the BUC online e-Club (see below), and those relating to the new Adventurer Curriculum.

E-CLUB: ONLINE AWARDS AND HONOURS PROGRAMME



On 23 March 2020 the first full lockdown in the UK was announced. Just 6 days later, the very first e-Club programme was held on Zoom and livestreamed to the BUC Youth Ministries Facebook page. This was the start of a very intense journey that has not shown signs of stopping yet!

By the end of 2020, 75 Adventurer awards and 87 Pathfinder honours had been taught online each weekend through the e-Club. The Youth Ministries website is updated each week so that each award or honour page provides the complete material a child needs to earn their badge: a live lesson taught by an expert on the subject or a long-time Pathfinder leader who has thoroughly researched the topic; an accompanying PowerPoint presentation with more than enough material to complete the requirements and gain plenty of background information on the subject; and a print-ready worksheet to be completed with the required answers. The worksheet is then inserted into the child's folder with any additional homework tasks, ready for assessment by the local club at the end of the year.

The online portfolio of awards and honours has been so helpful for the club leaders wanting to keep their clubs running, but not having access to teaching materials or presenters. The children are therefore still able to achieve the work needed to pass their end of year class assessments and achieve additional badges, even during the disruption of lockdown.

The programme began with three Adventurer award presentations on Sabbath afternoon and three Pathfinder honours on Sunday afternoon, every weekend from March until mid-July. This was consolidated into one afternoon, with two awards and two honours each Sabbath from July to December. The workload has been huge with just myself and my secretary Natalie to recruit presenters, create the promotional material, update the website, record,

edit the programmes and upload to YouTube, send out the weekly information email, and review all the worksheets and presentations to ensure good standards throughout. This is in addition to regular morning and often afternoon preaching appointments for virtual church services that have not reduced despite a full afternoon of hosting the e-Club programme.

Yet, the beautiful messages of gratitude from club leaders, from parents and gallery photos of the children themselves with their crafts has helped to encourage us through the long days of preparation and of giving up many hours with our families to present and host the programmes over the weekend. To hear how much they have appreciated and enjoyed the broadcasts and how it has enabled their club to function during the pandemic, has been a great incentive to keep going.

From July 2020 onwards, the regional Pathfinder Directors and Sponsors have taken turns recruiting presenters and hosting some of the Sabbath afternoon programmes. The broadcasts have been primarily aimed at a British Union audience but have also developed a worldwide audience (see presentation attached). Numbers have inevitably dropped as countries lifted their lockdowns and resumed their club meetings, but since in many BUC areas clubs were not able to resume, the viewership has been significant enough to keep running. In fact, the North American Division has taken a great interest on behalf of their members, and starting in January 2021, one Sabbath a month will be hosted and managed by the NAD Pathfinder Taskforce team, chaired by Pastor Mark O'Ffill.

There are still many more awards and honours to be added to the list, with more in development in the NAD and the BUC. If you have an idea for a new award or honour, please register your idea using the link in the section below.

Global Youth Day

This annual General Conference event in March is intended to give the young people of the church the opportunity to leave the churches for the day and go out into the community and BE THE SERMON, sharing Jesus through acts of love. Over the years, creative community witnessing has occurred in many locations around the BUC and in many types of weather, from bright, sunny days clearing canal side pathways to hot chocolate drinks and hugs given out in bitterly cold Scottish cities. Cheering nursing home residents; handing out food and clothing to the homeless; assisting at soup kitchens; mentoring and running craft classes for underprivileged children; running family fun days; car washes to raise money for the local firefighters; sharing the meaning of the symbolism while sharing hot cross buns with supermarket shoppers and creating and distributing care packs for students at university are some of the ideas that have taken place over the years on and around the day itself.

The BUC YM department has coordinated the regional applications for funding for these projects from the Division Mission Board; enthusiasm and involvement in the event has grown year on year within this quinquennium, resulting in a total amount awarded to BUC community projects in 2020 of £17,290. Sadly, the lockdown restrictions prevented many of the projects from taking place; however, the churches are being encouraged to use the funding (which was awarded nevertheless) to think creatively for 2021 projects.

The BUC YM director has provided video reports featuring as many regional projects as possible and has also hosted a portion of the annual Global Youth Day 24hr broadcast from locations in Bracknell and London, in conjunction with Adventist World Radio.

NEW AWARDS AND HONOURS COMMITTEE

The British Union is well known for its enthusiastic Adventurers and Pathfinders and equally so for its very dedicated counsellors, leaders and directors. Naturally, the adults leading out at club meetings and camporees have come to see the opportunities for teaching the children even more subjects and have developed new awards and honours of their own.

No process existed in the BUC for examining and clarifying the content of these new awards and honours and ensuring that they are factually correct, interesting, spiritually relevant, age-appropriate and all follow the existing format for such material.

The working body was created mid-2020 to encourage new contributions from around the British Union and comprises a representative from each region of the BUC, nominated by their Pathfinder Director or Sponsor. Meeting 5-6 times a year, the aim is to provide feedback so that the new material is Adventurer or Pathfinder-ready. All material is passed back to the originating entity for approval at their regional committees, before being promoted within the BUC and then passed to the Division/GC for world-wide approval.

Several awards and honours were in the final development stages at the end of 2020 with the expectation that in 2021 these will be approved regionally and then worldwide.

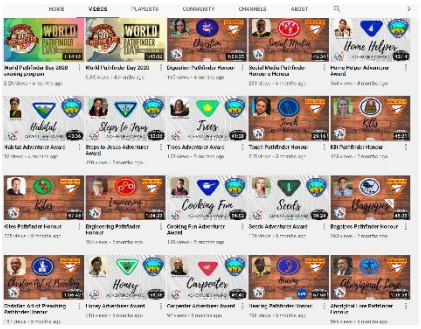
If you have an idea for a new award or honour, please register here:
https://youth.adventistchurch.org.uk/new-buc-awards-and-honours

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WEBSITE AND SOCIAL MEDIA



The BUC Youth Ministries website has been a constant source of information for all Youth events, Adventurer and Pathfinder camps and materials, a list of contacts for organisations offering support and counselling for everything from bullying to bereavement, and also contact listings for the regional Pathfinder and Youth Directors and Sponsors. With resources, publication downloads and most recently a complete catalogue of all the Adventurer e-Awards and Pathfinder e-Honours, the website is an important communication tool for the department.



The Youth Ministries Facebook page and more recently the Instagram feed are extremely useful for instant promotions for news and upcoming events. Regularly receiving several hundred viewings for each post, Facebook is also the place where the e-Club awards and honours are streamed each weekend, before being uploaded to YouTube for long-term access by clubs and individuals.

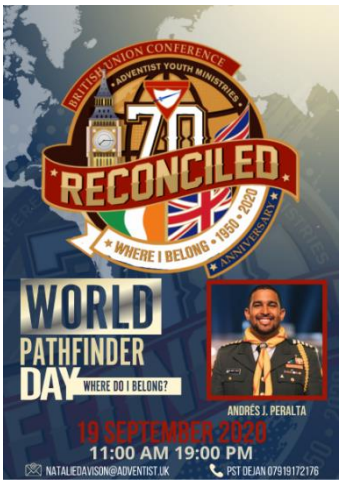
The BUC has always held a daily morning worship service at the office for its staff, but once the lockdown occurred this was no longer possible in person and moved to a new home on Zoom. It was the result of requests to the Youth Ministries Department for a daily devotional series that the BUC worships are now streamed online via the BUC News Facebook page and the BUC Youth Ministries Facebook page, where they have been an early morning blessing to many and a comfort knowing that the BUC office staff and guest speakers welcome prayer requests and will pray for each person on air or in private each day.

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WORLD PATHFINDER DAY



The South England Conference host team had already begun planning the 2020 World Pathfinder Day, however the pandemic put paid to any large gatherings. Pastor Andres Peralta, World Pathfinder Director, had expressed his desire to attend the British Union 2020 gathering, but in light of world events, was unable to travel and it seemed that the idea of celebrating 70 years of Pathfinders in September was not to be.



However, I was privileged to work with Daryl Gungadoo from Adventist Review who created a stunning virtual stadium where we could welcome Adventurers and Pathfinders from around the world, streaming three services to cover all time zones in a 24-hour period. Pastor Peralta was still able to 'attend' each service virtually and montage videos featuring Pathfinders local to each region as well as songs, prayers and a moderated online chat room were a huge success. Many of those watching online were e-Club members who were thrilled to enjoy the 70th Anniversary celebrations with the worldwide church, as well as see the launch of the e-Club virtual choirs singing the Adventurer and Pathfinder songs.

View the services here: https://youtu.be/9akMwxeU020 and https://youtu.be/0JQU4NFCvhY

YEAR IN MISSION AND SERVICE

So often we are asked how to help our young people to remain in our churches and inspire them to reach out to their communities. The General Conference Year in Mission and Service initiative was quickly adopted here in the British Union. We know that if we give an opportunity to our youth to own, develop and be involved in a project like this they will also find a sense of belonging and ownership. After considering many possible plans and locations, the British Union Conference with the help of the Trans European Division decided to support and help Swansea Church in the Welsh Mission with this exciting and promising project.

Today in Swansea we have a married young couple helping to develop and grow this beautiful church community. This involves a variety of outreach activities but also the nurture and growth of our youth and young adults including the establishment of an Adventurer and

Pathfinder Club. The vision of the youth department of the British Union Conference was and still is that if finances and support for local fields remain, to have this type of project available in every Conference and Mission field.

YOUTH CONGRESS



The BUC Youth Congress in April 2020 was the result of many hours of planning with all the Youth Directors and Sponsors from the BUC regions heavily involved. The Dutch Union, keen to join with a larger group for a congress event, partnered with the BUC and very quickly had a double-decker coach full of youth booked to attend. The location identified at Nottingham University would provide an auditorium, classroom facilities, plenty of single-student-room accommodation and impressive dining facilities all on one campus. An Easter weekend event meant that the site would be virtually solo occupancy. The speaker had been booked, workshop presenters and the timetable arranged, youth were booking online, and menus were being finalised when the pandemic hit. Many conversations followed in the hope that the event could somehow proceed, but regrettably the venue felt obliged to cancel as travel became widely restricted and lockdowns came into force around the country and abroad.

A few weeks later, the Division took the decision to postpone its 2021 Youth Congress in Finland.

At this point, everyone is looking forward to meeting again in Finland 2022 when we pray that European travel will no longer be hampered by the effects of the Coronavirus and Brexit.

YOUTH MINISTRIES STATISTICS

2020	No. of AY Societies	AY Membership	Number of Pathfinder Clubs	Pathfinder Membership	Number of Adventurer Clubs	Adventurer Membership
IrishMission	9	180	12	119	12	175
NEC	88	1,470	78	2,446	74	1,955
Scottish Mission	5	71	9	85	9	72
SEC	87	1,704	61	1,190	58	983
Welsh Mission	7	145	5	63	4	47
Totals	**196**	**3,570**	**165**	**3,903**	**157**	**3,232**

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YOUTH WEEK OF PRAYER



Although the Youth Week of Prayer takes place in March, the Senior (adult) Week of Prayer is in November. A few years ago, the General Conference introduced an e-Week of Prayer to coincide with this programme, featuring 90 second daily video soundbites from the GC Youth Directors. In 2020 the British Union Youth Directors and Sponsors came together to plan an e-WoP daily programme to encourage our youth facing another round of lockdowns during the pandemic.

The resulting, beautiful hour spent each evening was enhanced by music from regional singers and groups, by sermons from the Pastors themselves, and through powerful testimonies from several young people. Streamed live through the Conference, Mission and Union YouTube and Facebook channels, the week was well viewed live and afterwards. Prayers were very much a part of the evening meetings and (where appropriate) the requests received were prayed for live online, giving the young people a sense of belonging and being cared for by their church and more especially by their God, even during these troublesome and uncertain times.

e-WoP recordings: Day 1 ~ Day 2 ~ Day 3 ~ Day 4 ~ Day 5 ~ Day 6

Financial Review

Reserves Policy

The Trustees have evaluated the Charity's risk exposure which has been reviewed by the Administration and since 2017 all Trustees are able to give comment and feedback on a regular basis using an electronic risk evaluation tool set up on our trustees' portal. Whereas we record asset values of almost £45 million, £40 million of these are invested at historic cost in our operational properties. The long term defined benefit pension deficit was £12.1 million at the 31 December 2020 valuation (84% funded), this plan was closed to accrual as of 31 December 2013. Employers within the group now contribute on a defined contribution basis to satisfy the requirements of the UK auto-enrolment pension requirements, with a parallel provision being made in the Republic of Ireland.

Our working capital requirement for the headquarters' charity is set at 30% of our annual operating expense (£3.76 million) which is £1.13 million compared to total unallocated reserves of £1.58million. Provisions of £350,000 were utilised in the year to support subsidiary working capital deficit. Provisions of £500,000 for church project loans have been set aside. Resources were set aside for outreach initiatives throughout Britain.

The reason for each reserve held and the value of each reserve at the year end can be seen in the notes to the financial statements.

Financial Activity Review

The activities of 2020 have had to be greatly reduced on a physical, face to face, level, and has had to move to a virtual platform during the current COVID-19 pandemic which has cut a swath through almost every aspect of society and especially the economy.

Whilst the COVID-19 pandemic has occupied our minds during these last eleven months, Brexit will still focus our minds on its potential impact on our operations and finances as we re-open our operations. Major industries have been greatly affected by the pandemic. Travel and hospitality are the major areas affected financially, but the charity sector have also seen dramatic falls in their income due to the impact of vastly reduced means of fund raising. The closure of our churches initially caught us on the back foot, as we grappled with technology to find the ways and means to allow our members' the avenues to return our key Tithe income to the charity.

With the closure of our churches, we have sought to encourage and promote as many forms of electronic giving as possible. Much of our training and programmes have moved to virtual platforms using the likes of zoom to continue service to our members. Difficult decisions have had to be made of which services to provide in the post COVID-19 world.

Our core income, Tithe, was just under £23.8 million which was an encouraging 93% of our 2019 income. Our major cost being salaries had to be constrained for 2020 as a result of these decreases in our income. A few staffing contractions have had to be implemented to keep our overall costs down.

Back in December of 2019, we had set a considered and prudent budget for 2020, whilst providing training and envisioning programmes for the various departmental leaders in our local churches through our British Union Conference departments. They developed strategic models to provide for coherent work across Britain and Ireland. The work of our departments are detailed in the pages preceding this financial review. Much of this training and envisioning has been conveyed through virtual platforms such as zoom saving great costs, as well as greatly reduced travel costs due to the lockdown of the past year. We support our local church treasurers in the processing of our Tithe returns and ensure accountability to our local church boards through regular local church auditing and training sessions.

The underlying financial backbone of the Charity is the consistent, principled returning of tithe by members and friends and as such it represents the key financial indicator. It is the measure against which we set our budgets and determine our possibilities. The Charity in one sense reflects the welfare of our economy and the migration of people. For this reason, we publish

the tithe income in detail on a monthly basis. It shows a decline of 7% on 2019, as mentioned above, though with much volatility. This paints a cautious tone when compared to the 0.6% increase of 2019.

Pensions

Resources continue to be applied to resolve the defined pension deficit. Although we saw some volatility in the market during 2020, the return on investments of £5,464,000 for the year to 31 December 2020 continued its strong improvement with the strength of stocks and shares towards the end of the year. the fund did take a significant fall during the early stages of the pandemic, however, this has recovered substantially during the course of the year.

The continuing gap between the growth of assets and liabilities, which are priced on bonds, shows the long-term wisdom of closing the plan and persisting against a growing deficit as a burden to future donors.

The recovery plan was scheduled to run until 2033, but improvements in performance of the fund suggests a timeline to 2028 could be expected. The Plan Trustees continue to invest for growth given that the employer provides cash broadly equivalent to the cost of pension service making the need for investment in gilts less significant. The pension trustees, however, are starting to dialogue with their advisors on considering to de-risk as the timeline for being fully funded comes onto the horizon. New property investment strategy in 2018 (10% of fund) and 10% de-risking this year has seen a shift in emphasis in the fund.

The current pandemic has created increased uncertainty in the markets coupled with short term decline in donor income due to redundancies and corporate closures at this time.

Subsidiaries

Adventist Development and Relief Agency (ADRA-UK)

ADRA's work touches millions of lives in countries right across the world. ADRA has a network of thousands of people actively implementing region-appropriate solutions for positive and sustainable change, where it is most needed.

Together we can feed people.
Together we can clothe people.
Together we can educate people.
Together we can quench thirst.
Together we can save the neediest people of the world.

Attaining sustainable development goals (SDG) and a universal set of 17 goals that will guide UN members in how they help the poor, disenfranchised and the less fortunate members of

the world over the next 15 years. All of ADRA-UK's projects contribute to at least one SDG and funds raised continue to help this work.

Sustainable Development Goals

No Poverty, Zero Hunger, Good health and wellbeing, quality education, gender equality, clean water and sanitisation, affordable and clean energy, decent work and economic growth, industry innovation and infrastructure, reduced inequalities, sustainable communities, responsible consumption and production, climate action, life below water, life on land, peace justice & strong institutions and partnership for goals are all ideals that ADRA has a connection with for each of its projects.

In 2020 we helped over 600,000 people, 97% of which were women and children. 94% of all funds spent went on delivering services and making change happen. Current projects include:

UK – assisting 73 local community hubs across the UK with community projects, especially during these pandemic times helping over 80,000 people. Promoting good health and well-being.

Yemen – cash support to families to buy healthy food, as well as providing work opportunities.

Ghana – helping to train farmers in cashew nut farming techniques and helping them to identify shops and other sales outlets for their products.

Sri Lanka – providing clean water in 20 communities.

Thailand – helping to improve safety conditions in factories and working with local organisation to train in human rights.

Zambia – teaching farmers new farming methods, so they can collect more healthy foods from their seeds. Secondly, providing water systems closer to their land.

South Sudan – helping girls to attend school as well as providing financial support to the families to allow the girls to attend school.

Myanmar – provide a safe environment for children to enjoy learning and train teachers to set up schools in faraway communities.

Stanborough Schools

Support for the Secondary School has stabilised in spite of the economic climate. Pupil enrolment and resultant finances are challenging. Recent analysis of the various ancillary cost centres of the school has resulted in contraction of certain facilities with resultant outsourcing of some non-core services.

The school also gathers support by collaborating with other Adventist schools in South America, Europe and the Far East with language and cultural exchange programs. The current pandemic has seen the short-term closure of the boarding facilities and virtual lessons, but it is hoped that normal overseas student operations will resume for the next academic year. In 2019 the secondary school recruited a consultant Head Teacher to continue the drive to place the school at the top of the education spectrum. The school required £665,000 appropriations from the British Union to sustain its operation in 2020.

The Primary School has seen a significant fall in enrolment with resultant cost contractions. The school now has a substantive Head Teacher to support and enhance the quality of education and experience of all pupils who attend there.

Ireland, Scotland & Wales Missions

The work in Missions continues to grow despite limited financial budgets. Wales and Scotland recorded significant increases (8% & 10% respectively) throughout all of the current pandemic period in their core Tithe income from 2019, compared to Ireland who reported a 6% decrease in their Tithe. Ireland was able to secure much needed additional funds for overseas donors which offset their fall in tithe income revenues. The three Missions continue to set prudent budgets and to operate within their financial means. Targeted "Centres of Influence" in Ireland and Wales together with several other community outreach projects in all three territories have impacted on many communities with much success in trying to make a difference in those communities.

The pandemic period saw much of their activities surround community-based support work to communities in need due to the lockdowns. Pastoral work has moved to virtual platforms in trying to keep connected with our members.

Ireland, in particular, has seen excellent growth in its membership and has now reached the significant milestone of 1,000 members. But for the current pandemic, we had hoped for the second milestone of €1 million pa in tithe to have been reached in 2020. They have now applied to be considered for Conference status. Ireland has seen significant support for its programmes by the Emerald Foundation members in the USA. Additionally, the Centre for Conflict Resolution in the USA have also made material contributions to training and envisioning programmes for the members there.

It is always inspiring to see the selfless financial generosity and the dedicated time commitment of our supporting stakeholders. Our Trustees are appreciative of the vast array of multi-talented volunteers and employed staff for their tireless dedication and support of the church and its programmes.

British Union Conference of Seventh-day Adventists
Trustees' Report for the Year Ended 31 December 2020

The attached financial report goes a long way to show the impact and support that our stakeholders have made in contributing to the communities and the society in which we all live.

British Union Conference of Seventh-day Adventists
Statement of Trustees' Responsibilities

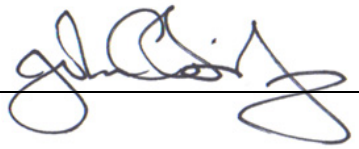
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Charity law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and the group and of the outgoing resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 UK 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 charitable company 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. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

John Surridge
Executive Secretary



Date: 26 July 2021

Independent Auditor's Report to the Trustees and Members of the British Union Conference of the Seventh-Day Adventists for the year ended 31 December 2020

Opinion

We have audited the financial statements of the British Union Conference of Seventh-Day Adventists for the year ended 31 December 2020 which comprise the Group and Parent Charity's Statement of Financial Activities, the Group and Parent Charity's Balance Sheets, the Group Cash Flow Statement and 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 December 2020 and of the group's 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 and
- have been prepared in accordance with the requirements of the Charities Act 2011, the charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 financial statements section of our report. We are independent of the charitable company 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 in 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 and Members of the British Union Conference of the Seventh-Day Adventists for the year ended 31 December 2020

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

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our

- The information given in the Trustees Annual Report is inconsistent in any material respect with the financial statements;or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 42, 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial

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 and appointed under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charity SORP, and UK financial
- We obtained an understanding of how the charity complies with these requirements by discussion with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instance of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involved collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and perfotmance of the group audit. We remain soley responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinions we have

Moore Kingston Smith LLP

Date: 26/07/2021

Moore Kingston Smith LLP
Statutory Auditor

4 Victoria Square
St Albans
Herts
AL1 3TF

British Union Conference of Seventh-day Adventists

Group Statement of Financial Activities
For the year ended 31 December 2020

	Notes	2020 Unrestricted Funds	2020 Restricted Funds	2020 Total Funds	2019 Unrestricted Funds	2019 Restricted Funds	2019 Total Funds
Income from:							
Income from donations and legacies		£	£	£	£	£	£
Donations		2,033,531	963,588	2,997,119	1,708,347	544,575	2,252,922
Grants		6,405,685	-	6,405,685	6,959,593	-	6,959,593
Legacies		208,838	-	208,838	-	268,605	268,605
Government grants		182,427	-	182,427	10,959	140,987	151,946
	2	8,830,481	963,588	9,794,069	8,678,899	954,167	9,633,066
Income from charitable activities	3	3,895,402	1,680,126	5,575,528	1,928,347	1,106,333	3,034,680
Investment income	4	61,119	2,929	64,048	119,509	8,818	128,327
Fund-raising income	5	-	-	-	-	433,114	433,114
Gain on acquisition of a subsidiary	17	-	-	-	3,698,793		3,698,793
Other income	6	66,441	-	66,441	8,763	-	8,763
Total		**12,853,443**	**2,646,643**	**15,500,086**	**14,434,311**	**2,502,432**	**16,936,743**
Expenditure on:							
Charitable activities:	7	9,219,309	2,990,169	12,209,478	8,808,851	2,593,925	11,402,776
Governance	11	115,256	90,946	206,202	55,121	-	55,121
		9,334,565	**3,081,115**	**12,415,680**	**8,863,972**	**2,593,925**	**11,457,897**
Net income/(expenditure)		**3,518,878**	**(434,472)**	**3,084,406**	**5,570,339**	**(91,493)**	**5,478,846**
Gains/(losses) on investments		(120,399)	(8,497)	(128,896)	(69,883)	3,970	(65,913)
Transfers between funds		49,736	(49,736)	-	(152,177)	152,177	-
Other recognised gains/(losses):						.	
Actuarial gains/(losses) on defined benefit pension scheme	28	(7,512,000)	-	(7,512,000)	1,195,000	-	1,195,000
Net movement in funds		(4,063,785)	(492,705)	(4,556,490)	6,543,279	64,654	6,607,933
Fund balances brought forward		34,818,982	5,070,503	39,889,485	28,275,703	5,005,849	33,281,552
Fund balances carried forward		**30,755,197**	**4,577,798**	**35,332,995**	**34,818,982**	**5,070,503**	**39,889,485**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Charity Statement of Financial Activities

For the year ended 31 December 2020

	Notes	2020 Unrestricted Funds	2020 Restricted Funds	2020 Total Funds	2019 Unrestricted Funds	2019 Restricted Funds	2019 Total Funds
Income from:							
Income from donations and legacies		£	£	£	£	£	£
Donations		1,834,154	110,691	1,944,854	1,708,347	149,809	1,858,156
Grants		6,405,685	-	6,405,685	6,959,593	-	6,959,593
Legacies		208,838	-	208,838	-	212,310	212,310
Government grants		182,427	-	182,427	10,959	140,987	151,946
	2	8,631,104	110,691	8,741,795	8,678,899	503,106	9,182,005
Charitable activities	3	627,051	1,895	628,946	385,028	-	385,028
Investment income	4	58,623	-	58,623	119,508	-	119,508
Other income	6	-	-	-	8,581	-	8,581
Total		**9,316,778**	**112,586**	**9,429,364**	**9,192,016**	**503,106**	**9,695,122**
Expenditure on:							
Charitable activities:	7	5,419,989	432,736	5,852,725	6,968,652	437,619	7,406,271
Governance	11	68,677	-	68,677	55,121	-	55,121
		5,488,666	**432,736**	**5,921,402**	**7,023,773**	**437,619**	**7,461,392**
Net income/(expenditure)		**3,828,112**	**(320,150)**	**3,507,962**	**2,168,243**	**65,487**	**2,233,730**
Gains/losses on investment assets		(120,399)	-	(120,399)	(69,883)	-	(69,883)
Transfers between funds	23	49,736	(49,736)	-	(152,177)	152,177	-
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension scheme	28	(7,512,000)	-	(7,512,000)	1,195,000	-	1,195,000
Net movement in funds		-	-	-	3,141,183	217,664	3,358,847
Fund balances brought forward at January 1		28,153,284	2,883,513	31,036,797	25,012,101	2,665,849	27,677,950
Fund balances carried forward at December 31		**24,398,733**	**2,513,627**	**26,912,360**	**28,153,284**	**2,883,513**	**31,036,797**

There were no recognised gains and losses other than those included in the statement of financial activities

British Union Conference of Seventh-day Adventists

Consolidated Accounts - Balance Sheet
As at 31 December 2020

	Notes	Group		Charity	
		2020	2019	2020	2019
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15	33,384,790	33,703,419	29,390,895	29,561,114
Investment Properties	16	155,000	155,000	155,000	155,000
Investments	17	-	-	1,066	1,066
		33,539,790	33,858,419	29,546,961	29,717,180
Current Assets					
Stocks	18	1,924,739	1,734,049	148,161	79,916
Debtors	19	5,887,729	4,204,510	3,056,179	2,632,469
Investments	20	204,922	213,419	-	-
Cash at bank and in hand		10,656,957	10,182,846	7,345,613	7,111,241
Total Current Assets		18,674,347	16,334,824	10,549,953	9,823,626
Creditors: Amounts due within a year	21	4,541,927	3,249,967	845,339	1,450,218
Net Current Assets		14,132,420	13,084,857	9,704,614	8,373,408
Creditors: Amounts due after one year	22	201,215	313,791	201,215	313,791
Net assets excluding pension liability		47,470,995	46,629,485	39,050,360	37,776,797
Defined benefit pension scheme liability	28	12,138,000	6,740,000	12,138,000	6,740,000
Total Net Assets		**35,332,995**	**39,889,485**	**26,912,360**	**31,036,797**
Fund balances					
Unrestricted		30,755,197	34,818,982	24,398,733	28,153,284
Restricted		4,577,798	5,070,503	2,513,627	2,883,513
Total Funds	23	**35,332,995**	**39,889,485**	**26,912,360**	**31,036,797**

Approved and authorised for issue by the Board of Trustees on 10 June 2021
and signed on its behalf by:



Earl J Ramharacksingh
Treasurer

The notes on pages 51 to 71 form part of these accounts.

BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS

Statement of group cash flow

For the year ended 31 December 2020

	Note	2020	2019
Cash flow from operating activities		£	£
Net cash provided by (used in) operating activities	25	463,400	(830,373)
Cash flows from investing activities			
Rents, dividends and interest from investments	26	64,048	303,134
Cash obtained on the acquisition of a subsidiary		-	754,300
Purchase of property,plant and equipment		(53,337)	(285,590)
Change in cash and cash equivalents in the year		474,111	(58,529)
Cash and cash equivalents at the beginning of the year		10,182,846	10,241,375
Cash and cash equivalents at the end of the year	27	10,656,957	10,182,846

Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The Charity is a public benefit entity for the purpose of FRS102 and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the the Financial Reporting Standard applicable in the UK and Republic of Ireland (The Charities SORP).

1.2 Basis of Consolidation

The Group financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 December 2020. The results of subsidiaries acquired or sold are consolidated for the periods from or to the date upon which control passed. Acquisitions are accounted for under the acquisition method.

All intra group transactions balances and realised gains on transactions between group entities are eliminated on consolidation.

1.3 Going concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have considered the results reported in these accounts and have made their assessment for a period of at least one year from the date of the approval of these financial statements.

In particular, the trustees have considered the impact of the Coronavirus pandemic and measures taken in the UK to contain it. The charity has an adequate cash and reserves position at the time of approval of these financial statements. Whilst the charity has been impacted by the pandemic and the related containment measures, including the closure of churches, the charity has continued to receive regular income including from tithes. The Trustees have also taken measures to mitigate the impact including reviewing and limiting discretionary spend as well as utilising virtual meetings to replace gatherings and thereby allowing the charity to reduce event costs. These steps are intended to continue throughout the current lockdown restrictions and the Trustees have no reason to believe they would not be effective in the event of future restrictions. Having made enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of the audit report of these financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund is set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

1.6 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.7 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Financial Activities on an accruals basis. All costs include value added tax where applicable.

1.8 Risk mitigation

The Trustees have given consideration to the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

1.9 Foreign Currency Translations

The British Union Conference is part of world-wide network of Seventh-day Adventists, contributing to that endeavour and being supported by it. Funds are transferred by account between organisation using a monthly internal exchange rate for inter-organisational transfer, and rates determined by our Banks for external transactions. Operations in Ireland are conducted in Euro but accounted for in Sterling. Fluctuations are moderated with an exchange reserve, other than which gains and losses are immediately recognised.

1.10 Fixed Assets

Depreciation is provided on tangible fixed assets in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Freehold property	1.33%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £1,000 each are treated as an expense on acquisition.

1.11 Pension costs

Following the closure of the Seventh-day Adventist Retirement plan in December 2013, pensions are now provided in terms of the national Auto-Enrolment requirements and invested in a Group Personal Pension Plan through Legal and General. The costs are recognised as they occur.

1.12 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion for fixed and variable overheads.

1.13 Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

1.14 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activites includes the net gains and losses arising on revaluations and disposals throughout the year. Investments in subsidiaries are valued at cost less any provision for impairment.

1.15 Investment properties

Investment properties are included in the Balance Sheet at their open market value.

1.16 Accounting for local congregation funds

A sound organisational structure, good financial mangement and control have always been characteristic of the Seventh-day Adventist Church. Congregations are considered to be members of a self financing Conference (South/North England) or financially supported Mission (Ireland, Scotland & Wales). The British Union Conference (BUC) coordinates the work of these entities. The SEC and NEC are separate legal charities, and the Missions are part of the BUC charity.

There is a strong bond between the Congregations and their respective Conference or Mission. Donations in respect of tithe, Church World Mission and special offerings given by individual members have always been remitted to the Conference or Mission, as "Conference Funds". These funds belong to the Conference or Mission which administers the funds, employs and directs the ministers, and has beneficial ownership of Church Buildings.

Members also give funds specifically for the work locally and for the maintenance and upkeep of their church building. Traditionally these "Local Funds" have been held administered and accounted for locally.

Over time, the relationship between the local congregations and their respective Mission or Conference has evolved and the financial bond has strengthened. Increasingly, local congregations have remitted "Local Funds" to their Conference or Mission to administer.

Until 2011 the Local Congregations were considered to be legal entities governed by their local Church Board in accordance with the "Church Manual", and the accounts of the BUC were prepared on this basis, excluding "Local Funds". Late in 2011, legal advice was received to the effect that, on balance, Local Congregations are in effect branches, of their Conference or Mission, although in practice they operate as voluntary local self governing support groups.

In these financial statements "Local funds" remitted to and administered by the conference are included as Incoming Resources and Expenditures of the Conference. These funds held by the conference are disclosed separately as funds restricted to the use of the local congregations.

Donations retained and administered locally have not been included in these financial statements since the Trustees do not administer these funds. Donors participate in the appointment and governance of the church at all levels, and anticipate transparency appropriate to their expectations. In the view of the Trustees, consolidation of these funds would serve to confuse the donors' understanding. There are 49 local congregations directly affiliated to the Missions.

Accounts in respect of Charitable funds donated by members of these local congregation and administered by local funds treasurers have always been prepared and presented annually to the local congregation. There has also long been in place a program for Independent Examination of those local funds by the Conference or Mission.

1.17 Accounting for the Seventh-day Adventist Church in the Republic of Ireland

These Financial Statements include accounts and transactions relating to the Irish Mission and its registered charity 'The Seventh-day Adventist Church in Ireland' in the Republic of Ireland. Statements audited for the Irish Regulator are extracted from these combined Financial Statements in Euro Currency for the purpose of transparency and compliance in that jurisdiction.

These Financial Statements include accounts and transactions relating to the Irish Mission and its registered charity 'The Seventh-day Adventist Church in Ireland' in the Republic of Ireland. Statements audited for the Irish Regulator are extracted from these combined Financial Statements in Euro Currency for the purpose of transparency and compliance in that jurisdiction.

1.18 Financial instruments

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

b. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

1.19 Defined benefit pension

Defined benefit asset/liability

The defined net benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high-quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Defined benefit interest

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in profit or loss as other finance revenue or cost.

Measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other comprehensive income in the period in which they occur and are not reclassified to profit and loss in subsequent periods.

Defined benefit costs

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.20 Critical accounting estimates and judgments

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors,Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 15 for the carrying amount of the property, plant and equipment.

The company has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including: life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Management estimates these factors in determining the net pension obligation in the balance sheet. The assumptions reflect historical experience and current trends. See note 28 for the disclosures relating to the defined benefit pension scheme.

British Union Conference of Seventh-day Adventists

Notes to the Financial Statements

For the year ended 31 December 2020

Group: Income from donations and legacies	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Members in Ireland, Scotland and Wales	1,734,324	51,507	1,785,831	1,634,147	132,672	1,766,819
Conference support in England	3,320,580		3,320,580	3,586,960	-	3,586,960
General Conference of Seventh-day Adventists	199,377	852,897	1,052,274	607,238	-	607,238
Conferences for past pension deficits	2,486,699	-	2,486,699	2,679,354	-	2,679,354
Tax recoverable on Gift Aid donations	182,427	-	182,427	10,959	140,987	151,946
Subtotal of base donations	7,923,407	904,404	8,827,811	8,518,658	273,659	8,792,317
Donations	99,830	59,184	159,014	74,200	411,903	486,103
Legacies	208,838		208,838	-	268,605	268,605
Grants	598,406	-	598,406	86,041	-	86,041
Subtotal of other donations	907,074	59,184	966,258	160,241	680,508	840,749
Total income from donations and legacies	8,830,481	963,588	9,794,069	8,678,899	954,167	9,633,066
Charity: Income from donations and legacies						
Members in Ireland, Scotland and Wales	1,734,324	51,507	1,785,831	1,634,147	132,672	1,766,819
Conference Support in England	3,320,580	-	3,320,580	3,586,960	-	3,586,960
General Conference of Seventh-day Adventists	-	-	-	607,238	-	607,238
Conferences for past pension deficits	2,486,699	-	2,486,699	2,679,354	-	2,679,354
Tax recoverable on Gift Aid donations	182,427	-	182,427	10,959	140,987	151,946
Subtotal of base donations	7,724,030	51,507	7,775,537	8,518,658	273,659	8,792,317
Donations	99,830	59,184	159,014	74,200	17,137	91,337
Legacies	208,838	-	208,838	-	212,310	212,310
Grants	598,406	-	598,406	86,041	-	86,041
Subtotal of other donations	907,074	59,184	966,258	160,241	229,447	389,688
Total income from donations and legacies	8,631,104	110,691	8,741,795	8,678,899	503,106	9,182,005

British Union Conference of Seventh-day Adventists

Notes to the Financial Statements
For the year ended 31 December 2020

Incoming Resources from charitable activities	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Group						
Church Ministry	627,051	1,895	628,946	385,028	-	385,028
Publishing	1,139,232	-	1,139,232	-	-	-
Education	2,129,119	-	2,129,119	1,543,319	-	1,543,319
Humanitarian Aid and Welfare	-	1,678,231	1,678,231	-	1,106,333	1,106,333
Total Charitable Income	3,895,402	1,680,126	5,575,528	1,928,346	1,106,333	3,034,680
Charity						
Church Ministry	627,051	1,895	628,946	385,028	-	385,028
Humanitarian Aid and Welfare	-	-	-	-	-	-
Total Charitable Income	627,051	1,895	628,946	385,027	-	385,028

Investment Income	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Group						
Listed Investment income	-	2,929	2,929	-	8,818	8,818
Interest received	61,119	-	61,119	119,509		119,509
	61,119	2,929	64,048	119,509	8,818	128,327
Charity						
Return on local cash	58,623	-	58,623	119,508	-	119,508
	58,623	-	58,623	119,508	-	119,508

7 Expenditure by Charitable Activity

Summary by fund type	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Group						
Church Ministry	3,902,348	31,229	3,933,577	4,725,927	306,969	5,032,896
Education	3,400,696	350,000	3,750,696	3,069,369		3,069,369
Publishing	1,496,834	-	1,496,834			
Humanitarian Aid & Welfare	220,640	2,557,433	2,778,073	259,924	2,171,749	2,431,673
Objectives in other geographical areas	281,037	51,507	332,544	232,655	115,207	347,862
Retirement responsibilities	(82,246)	-	(82,246)	520,976	-	520,976
Total Charitable Expenditure	9,219,309	2,990,169	12,209,478	8,808,851	2,593,925	11,402,776
Charity						
Church Ministry	3,902,348	31,229	3,933,577	4,725,906	306,969	5,032,875
Education	1,098,210	350,000	1,448,210	1,229,173	-	1,229,173
Humanitarian Aid & Welfare	220,640	-	220,641	259,924	15,443	275,367
Objectives in other geagraphical areas	281,037	51,507	332,544	232,655	115,207	347,862
Retirement responsibilities	(82,246)	-	(82,246)	520,994	-	520,994
Total Charitable Expenditure	5,419,989	432,736	5,852,725	6,968,652	437,619	7,406,271

British Union Conference of Seventh-day Adventists

Notes to the Financial Statements

For the year ended 31 December 2020

Analysis of Resources by Activity

Group	Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
		2020		
Church Ministry	178,046	3,286,592	629,514	4,094,152
Education	1,239,569	2,476,154	34,973	3,750,696
Publishing	-	1,051,460	445,374	1,496,834
Humanitarian Aid and Welfare	214,613	2,296,900	105,985	2,617,498
Objectives in other geagraphical areas	332,544	-	-	332,544
Retirement responsibilities	(475,829)	-	393,583	(82,246)
	1,488,943	9,111,106	1,609,429	12,209,478
		2019		
Church Ministry	292,289	3,951,415	789,193	5,032,896
Education	448,927	2,576,598	43,844	3,069,369
Humanitarian Aid and Welfare	12,000	2,375,829	43,844	2,431,673
Objectives in other geographical areas	347,862	-	-	347,862
Retirement responsibilities	-	-	520,976	520,976
	1,101,078	8,903,842	1,397,856	11,402,776

Charity	Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
		2020		
Church Ministry	178,046	3,126,016	629,514	3,933,576
Education	1,239,569	173,668	34,973	1,448,210
Humanitarian Aid and Welfare	12,000	173,668	34,973	220,641
Objectives in other geographical areas	332,544	-	-	332,544
Retirement responsibilities	(475,829)	-	393,583	(82,246)
	1,286,330	3,473,352	1,093,043	5,852,725
		2019		
Church Ministry	292,271	3,950,969	789,638	5,032,878
Education	965,806	219,498	43,869	1,229,173
Humanitarian Aid and Welfare	12,000	219,498	43,869	275,367
Objectives in other geographical areas	347,862	-	-	347,862
Retirement responsibilities	18	-	520,976	520,994
	1,617,957	4,389,965	1,398,352	7,406,274

8 Analysis of non-grant expenditure by Charitable Activity

Group	Staff Costs	Depreciation	Other Costs	Total
	2020			
	£	£	£	£
Church Ministry	2,608,636	186,125	1,299,393	4,094,154
Education	1,731,763	124,977	1,893,955	3,750,695
Publishing	769,929	17,415	709,490	1,496,834
Humanitarian Aid & Welfare	630,044	13,077	1,974,376	2,617,497
Objectives in other geographical areas	-	-	332,544	332,544
Former Pension Support	-	-	(82,246)	(82,246)
	5,740,372	341,594	6,127,512	12,209,478
	2019			
	£	£	£	£
Church Ministry	3,500,617	165,853	1,366,427	5,032,896
Education	1,913,160	122,327	1,033,882	3,069,369
Humanitarian Aid & Welfare	625,796	13,306	1,792,571	2,431,673
Objectives in other geographical areas	-	-	347,862	347,862
Former Pension Support	-	-	520,976	520,976
	6,039,572	301,486	5,061,718	11,402,776

Charity	Staff Costs	Depreciation	Other Costs	Total
	2020			
	£	£	£	£
Church Ministry	2,608,636	186,125	1,138,816	3,933,577
Education	144,924	10,340	1,292,945	1,448,210
Humanitarian Aid & Welfare	144,924	10,340	65,376	220,641
Objectives in other geographical areas	-	-	332,544	332,544
Former Pension Support	-	-	(82,246)	(82,246)
	2,898,484	206,806	2,747,435	5,852,725
	2019			
	£	£	£	£
Church Ministry	2,623,382	183,517	2,225,979	5,032,878
Education	145,743	10,195	1,073,234	1,229,173
Humanitarian Aid & Welfare	145,743	10,195	119,428	275,367
Objectives in other geographical areas	-	-	347,862	347,862
Former Pension Support	-	-	520,994	520,994
	2,914,869	203,908	4,287,497	7,406,274

9 Analysis of grants

Grants to individuals	2020 Number of Beneficiaries	2020 Total £	2019 Number of Beneficiaries	2019 Total £
Group - Education Grants & Support	81	171,316	91	198,406
Charity - Education Grants & Support	81	171,316	91	198,406

Grants to institutions		2020		2019	
Name of Institution / grant	Grant description	Group £	Charity £	Group £	Charity £
Stanborough School	Educational Need	-	825,000	-	507,879
Newbold College	Educational Need	243,253	243,253	259,521	259,521
Adventist Development & Relief Agency	Humanitarian Aid	12,000	12,000	12,000	12,000
South England Conference	General Operations	84,000	84,000	114,000	114,000
North England Conference	General Operations	51,000	51,000	101,000	101,000
General Conference of Seventh-day Adventists	General Operations	332,544	332,544	347,862	347,862
Other grants to Church Entities	General Operations	43,046	43,046	77,289	77,271
Total Institutional Grants		765,843	1,590,843	911,672	1,419,551
Total Grants		937,159	1,762,159	1,110,078	1,617,957

10 Governance costs

	2020 Group £	2020 Charity £	2019 Group £	2019 Charity £
Audit costs	66,681	66,681	36,283	36,283
Trustee expenses	1,996	1,996	18,838	18,838
	68,677	68,677	55,121	55,121

11 Net resources expended	Total 2020	Total 2019
This is stated after charging:	£	£
Depreciation of tangible fixed assets:	341,594	521,626
Reimbursement of expenses to trustees (24 trustees in 2020 - 24 trustees in 2019)	1,996	18,838
Fees payable to the charity's auditor for the audit of the annual accounts	66,681	36,283

12 Staff Costs	Total 2020	Total 2019
	£	£
Staff costs were as follows:		
Wages and Salaries	4,494,096	5,418,020
Social Security Costs	418,127	538,826
Other pension Costs	897,915	1,057,499
	5,810,138	7,014,345

	2020	2019
The average number of employees during the year in the following categories were:	no	no
	97	120

None received remuneration amounting to more than £60,000 during the year

13 Trustees' remuneration	2020	2019
	£	£
Emoluments paid to 8 employed trustees (2019 - 8 trustees)		
Key management	153,577	152,062
Other trustees	220,790	237,677
	374,367	389,739

During the year retirement benefits were accruing to 8 trustees in respect of pension schemes

14 Other Finance Income	2020	2019
	£	£
Return on pension scheme assets	1,256,000	1,510,000
Interest on pension scheme liabilities	(1,385,000)	(1,797,000)
	(129,000)	(287,000)

15 Tangible Fixed Assets	Freehold Property	Churches & Schools	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at 01 January	32,954,348	4,786,551	1,867,986	20,857	39,629,742
Additions	34,601	-	11,830	6,906	53,337
Revaluation	-	-	-	-	-
Disposals	(30,372)	-	-	-	(30,372)
As at 31 December	32,954,348	4,786,551	1,867,986	20,857	39,652,707
Depreciation					
As at 01 January	3,432,895	869,525	1,623,903	-	5,926,323
Charge for Year	282,167	-	58,276	1,151	341,594
On Disposals	-	-	-	-	-
As at 31 December	3,432,895	869,525	1,623,903	-	6,267,917
Net Book Value					
As at 01 January	29,521,453	3,917,026	244,083	20,857	33,703,419
As at 31 December	29,521,453	3,917,026	244,083	20,857	33,384,790
Charity Cost					
As at 01 January	27,056,408	4,786,551	681,696	-	32,524,655
Additions	33,868	-	9,706	-	43,574
Revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December	27,090,276	4,786,551	691,402	-	32,568,229
Depreciation					
As at 01 January	1,445,058	931,457	587,026	-	2,963,541
Charge for Year	183,554	-	30,239	-	213,793
On Disposals	-	-	-	-	-
As at 31 December	1,628,612	931,457	617,265	-	3,177,334
Net Book Value					
As at 01 January	25,611,350	3,855,094	94,670	-	29,561,114
As at 31 December	25,461,664	3,855,094	74,137	-	29,390,895

Included in the Freehold Property value is £20,495,000 which represents the pledge on contingent assets in favour of the Seventh-day Adventist Retirement Plan.
The pledged properties are valued bi-annually to meet the regulatory needs of the Pension Protection Fund. The PPF requires asset value of at least 140% cover of the pension deficit under their criteria.

16 Investment Property

	Group		Charity	
	2020	**2019**	**2020**	**2019**
	£	£	£	£
The Group:				
Market Value at January 1, 2020	155,000	155,000	155,000	155,000
Market value at December 31, 2020	155,000	155,000	155,000	155,000

The valuation was undertaken on 13 March 2013 by Lawton Prior Mecklenburgh, a firm of chartered surveyors.

17 Fixed Asset Investments

	Group		Charity	
	2020	**2019**	**2020**	**2019**
	£	£	£	£
Investments in charitable subsidiary				
Stanborough Press Ltd at original cost	-	-	1,066	1,066

On 16 September 2019 Stanborough Press adopted new Articles of Association. This gave the British Union Conference of Seventh Day Adventist ("BUC") the power to appoint the Board of Stanborough Press Limited and therefore gain control of the entity. The first opportunity to appoint the Board was at the 31 December 2019. Therefore from that date the amounts were consolidated into the Group financial statements. BUC Group therefore acquired the following assets:

	£
Tangible Fixed assets	354,462
Stock and WIP	1,654,133
Debtors	1,740,924
Cash at Bank	754,295
Creditors	(803,951)
	3,699,863

The gain of £3,698,793 on this acquisition is shown on the face of the Group's Statement of Financial Activities. In the year to 31 December 2020 Stanborough Press Lmited had a net movement in funds of £(143,004) (2019: £(78,253))

18 Stocks

	Group		Charity	
	2020	**2019**	**2020**	**2019**
	£	£	£	£
Departmental supplies	148,161	79,916	148,161	79,916
Inventory of goods for sale	1,776,578	1,654,133	-	-
	1,924,739	1,734,049	-	79,916

19 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Due after more than one year				
Trade debtors	674,465	754,465	-	-
Loans owed by group undertakings	-	-	199,157	208,757
Loans owed by related charities	269,946	283,135	269,946	283,135
	944,411	1,037,600	469,103	491,892
Due within one year				
Trade debtors	2,908,838	1,843,790	277,191	232,936
Loans owed by group undertakings	-	-	45,000	9,600
Other amounts owed by group entities	-	-	678,765	868,280
Loans owed by related charities	103,493	140,206	100,880	140,206
Other amounts owed by related charities	1,310,067	853,917	1,199,495	717,843
Accrued Income	164,566	64,525	164,566	64,525
Prepayments	183,250	105,524	28,053	20,077
Employees	70,345	58,679	70,345	58,679
Other Receivables	202,759	100,269	22,781	28,431
	4,943,318	3,166,910	2,587,076	2,140,577
Total	5,887,729	4,204,510	3,056,179	2,632,469

20 Current Asset Investments

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Listed investments	76,338	94,787	-	-
Other investments	128,584	118,632	-	-
	204,922	213,419	-	-

21 Creditors: Amounts falling due within one year

	Group		Charity	
	2020	**2019**	**2020**	**2019**
	£	£	£	£
Bank Loans and Overdrafts	989	-	-	-
Trade Creditors	744,575	1,171,765	-	-
Advances for charitable activities	2,491,447	202,398	-	-
Due to associated charities	428,874	1,158,146	413,205	1,113,345
Employees	3,847	5,924	3,847	5,924
Accrued expenses	247,882	281,123	168,490	182,910
Deferred income	61,192	342,508	61,192	131,690
Agency/Trust Accounts	-	16	-	16
Taxes payable	95,403	15,694	84,544	-
Other Creditors	467,718	72,393	114,061	16,333
	4,541,927	3,249,967	845,339	1,450,218

22 Creditors: Amounts falling due after one year

	Group		Charity	
	2020	**2019**	**2020**	**2019**
	£	£	£	£
Deferred income	36,135	57,100	36,135	57,100
Returnable deposits on retirement properties	165,080	256,691	165,080	256,691
	201,215	313,791	201,215	313,791
Of which amounts falling due after one year, not wholly payable within 5 years				
Repayable other than by instalments	118,009	187,030	118,009	187,030

23 Statement of Funds (Group)	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	13,187,401	-	(213,793)	43,574	13,017,182
Voted Provision for Buildings	923,686	-	-	11,579	935,265
Revolving Investments	500,000	-	-	-	500,000
Retirement Facilities	198,869	-	-	40,654	239,523
Other Program Funds	309,221	27,402	(224)	20,000	356,399
Total Designated Funds	15,119,177	27,402	(214,017)	115,807	15,048,369
General Funds					
Tithe Fund	176,256	5,073,867	(4,900,338)	49,735	399,520
Other General Funds	26,263,549	7,752,174	(6,454,609)	(115,806)	27,445,308
Pension Deficit	(6,740,000)	-	(5,398,000)	-	(12,138,000)
Total General Funds	19,699,805	12,826,041	(16,752,947)	(66,071)	15,706,828
Total Unrestricted Funds	34,818,982	12,853,443	(16,966,964)	49,736	30,755,197
Restricted Funds					
Humanitarian Development and Relief	2,174,780	2,392,654	(2,496,282)	-	2,071,152
Donations for World Missions	-	-	-	-	-
Church Building Funds		51,507	(51,507)	-	-
Communication in Britain & Ireland	1,351,536	57,139	(31,173)	(49,736)	1,327,766
Legacy funds	224,520	141,403	(160,594)	-	205,329
Local Congregational Funds	955,044	-	-		955,044
Funds donated for Welfare	13,962	3,940	(56)		17,846
Funds for Subsidiary Contingency	350,000	-	(350,000)		-
Funds for Educational Support	661	-	-		661
Total Restricted Funds	5,070,503	2,646,643	(3,089,612)	(49,736)	4,577,798
Total Funds	39,889,485	15,500,086	(20,056,576)	-	35,332,995

	23 Statement of Funds (Charity)	**Brought Forward £**	**Incoming Resources £**	**Resources Expended £**	**Transfers In / Out £**	**Carried Forward £**
	Designated Funds					
	Invested in Property	9,066,113	-	(213,793)	43,574	8,895,894
	Property Revaluation	20,495,000	-	-	-	20,495,000
	Voted Provision for Buildings	923,686	-	-	11,579	935,265
	Revolving Investments	500,000	-	-	-	500,000
	Retirement Facilities	198,869	-	-	40,654	239,523
	Other Program Funds	309,221	27,402	(224)	20,000	356,399
	Total Designated Funds	31,492,889	27,402	(214,017)	115,807	31,422,081
	General Funds					
	Tithe Fund	176,256	5,073,867	(4,900,338)	49,735	399,520
	Other General Funds	3,224,139	4,095,110	(2,488,311)	(115,806)	4,715,132
	Pension Deficit	(6,740,000)	-	(5,398,000)	-	(12,138,000)
	Total General Funds	(3,339,605)	9,168,977	(12,786,649)	(66,071)	(7,023,348)
	Total Unrestricted Funds	28,153,284	9,196,379	(13,000,666)	49,736	24,398,733
	Restricted Funds					
	Communication in Britain & Ireland	1,351,536	57,139	(31,173)	(49,736)	1,327,766
	Church Building Funds		51,507	(51,507)	-	-
	Legacies	212,310			-	212,310
	Local Congregational Funds	955,044	-			955,044
	Funds donated for Welfare	13,962	3,940	(56)		17,846
*	Funds for Subsidiary Contingency	350,000	-	(350,000)		-
	Funds for Educational Support	661	-			661
	Total Restricted Funds	2,883,513	112,586	(432,736)	(49,736)	2,513,627
	Total Funds	31,036,797	9,308,965	(13,433,402)	-	26,912,360

24 **Analysis of net assets between funds**	Unrestricted Funds £	Restricted Funds £	Total **2020** £	Total **2019** £
Tangible fixed assets	33,384,790	-	33,384,790	33,703,419
Investment property	155,000	-	155,000	155,000
Current Assets	14,096,549	4,577,798	18,674,347	16,334,824
Creditors due within one year	(4,541,927)	-	(4,541,927)	(3,249,967)
Creditors due in more than one year	(201,215)	-	(201,215)	(313,791)
Pension Scheme Liability	(12,138,000)	-	(12,138,000)	(6,740,000)
Total Funds	30,755,197	4,577,798	35,332,995	39,889,485

25 **Net cash flow from operating activities**	**2020** £	**2019** £
Net incoming resources before revaluations	3,084,406	6,607,933
Adjustments to remove non-cash items:		
Returns on investments & servicing of finance	(64,048)	(303,134)
Depreciation of tangible fixed assets	341,594	521,626
Deficit / Surplus on disposal of fixed assets	30,372	12,324
Unrealised loss/(gain) on investments	(120,399)	(3,870)
Revaluation of properties	-	1,114,000
Acquisition of subsidiary	-	(3,698,793)
Changes in working capital:		
(Increase) / Decrease in stocks	(190,690)	(62,964)
(Increase) / Decrease in debtors	(1,683,219)	763,920
Increase / (Decrease) in creditors	1,179,384	(1,534,415)
Increase / (Decrease) in Pension Liability	(2,114,000)	(4,247,000)
	463,400	(830,373)

26 Analysis of cash flows from investing activities

	Total 2020 £	Total 2019 £
Dividends, interest and rents from investments		
Rents, dividends and interest from investments	64,048	307,307
Interest paid	-	(4,173)
Net cash inflow from returns on investments and servicing of finance	64,048	303,134

27 Analysis of cash and cash equivalents

Cash at bank and in hand	4,644,435	3,161,322
Deposits treated as liquid resources	5,921,522	7,021,524
	10,565,957	10,182,846

28 Pensions

The group participates in the Seventh-day Adventist Retirement Plan, a defined benefit scheme providing pensions for employees of all of the Seventh-day Adventist institutions in the United Kingdom. The assets of the scheme are held in a seperate trustee administered fund.

The scheme was closed on December 31, 2013 with contributions toward cost of maintaining the scheme only.

At the date of the last actuarial review dated January 31, 2013, the total plan deficit was £23,398,000 compared to £23,513,000 in the previous year. In addition the British Union has responsibility for Missionaries, who were never historically part of the plan, and the figures are augmented to included these. Due to the nature of the scheme, the British Union Conference is exposed to actuarial risks associated with employees of other participating employers.

The amounts recognised in the group Balance Sheet, are as follows:	**Total 2020 £ '000**	**Total 2019 £ '000**
Present value of funded obligations	77,892	67,058
Fair value of scheme assets	(65,754)	(60,318)
Net liability	12,138	6,740

Amounts recognised in the statement of financial activities are as follows:

Movement in the present value of the defined benefit obligation were as follows:		
Opening defined benefit obligation	67,058	63,333
Past service costs	-	-
Interest Cost	1,385	1,797
Benefits Paid	(2,261)	(2,776)
Experience (gain)/loss on defined benefit obligation	(10)	(1,593)
Changes to demographic assumptions	1,200	1,811
Changes to financial assumptions	10,520	4,486
Closing defined benefit obligation	77,892	67,058

Changes in the fair value of scheme assets were as follows:		
Opening fair value of scheme assets	60,318	52,346
Interest on Assets	1,266	1,510
Return on plan assets less interest	4,198	7,016
Employer Contributions	2,157	2,085
Benefits paid	(2,261)	(2,776)
Administration Costs (borne by the employers)	-	-
Past service costs	76	83
Transfer of Members GPP funds	-	54
Closing defined benefit obligation	65,754	60,318

The major categories of scheme assets as a percentage of total scheme assets are as follows:	**2020**	**2019**
Equities	50%	51%
Property	42%	11%
Gilts	8%	38%
Net current assets	0%	0%

HIistorical amounts for the current and previous periods are:	**2020 £ '000**	**2019 £ '000**	**2018 £ '000**	**2017 £ '000**	**2016 £ '000**
Defined benefit obligation	(77,892)	(67,058)	(63,333)	(68,782)	(70,024)
Scheme assets	65,754	60,318	52,346	53,892	49,327
Deficit	(12,138)	(6,740)	(10,987)	(14,890)	(20,697)
Experience adjustments on scheme liabilities	-	(1,593)	(5)	(1,032,996)	(2,996)
Experience adjustments on scheme assets	-	7,016	(2,674)	3,520	9,211

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages)		**2020**	**2019**
Discount rate at December 31		1.20%	2.10%
Mortality rates	Mortality tables, adjusted by ages lowered by	0 years	0 years
Future salary increases		2.40%	2.40%
Future pension increases		2.40%	2.40%

Sensitivity of actuarial assumptions

Adjustment to assumptions	Effect on liabilities	**£ '000**
Reduce discount rate byt 0.1%	increase by	1,400
Reduce mortality adjustment by 10%	reduce by	3,510
Increase inflation and related assumptions by 0.1%	increase by	940

29 Related party transactions

The charity is affiliated to the General Conference of Seventh-day Adventists (a USA non-profit organisation), whose divisional office the Trans-European Division is at 119 St Peter's Street, St Albans, Herts AL1 3EY

Regional conferences affiliated to the charity are:
North England Conference of Seventh-day Adventists, 22 Zulla Road, Nottingham, NG3 5DB
South England Conference of Seventh-day Adventists, 25 St Johns Road, Watford, WD17 1PY
The charity has tithe-sharing agreements with each of these associated charities.

	General Conference	North England Conference	South England Conference	2020	2019
	£	£	£	£	£
Tithe-sharing grants received	338,092	977,991	2,342,589	3,658,672	3,949,441
Tithe-sharing grants made	332,544	-	-	332,544	347,862
Tithe-sharing for Pension Deficit	-	611,244	1,464,118	2,075,362	2,330,507
Other Grants Received	230,458	-	-	230,458	287,282
Other Grants made	-	51,000	84,000	135,000	135,000
				-	
Amounts due to charity < 1 year	-	225,458	833,889	1,059,347	619,247
Loans due to charity < 1 year	-	58,440	34,436	92,876	102,718
Loans due to charity > 1 year	-	222,526	99,716	322,242	385,853
Amounts due by charity < 1 year	383,022	-	-	383,022	1,070,027

30 Principal Subsidiaries:

Company		Country	Shareholding	Description
The Stanborough Press Ltd Alma Park Road, Grantham, Lincolnshire	Charity No. 235245 Company No. 41819	UK	100%	Publishing and distribution of Christian literature Trustees are appointed by the BUC executive committee
Adventist Development & Relief Agency Garston, Watford, Hertfordshire	Charity No. 1074937 Scottish No. 37726	UK	None	Humanitarian Aid Trustees are appointed by the BUC executive committee
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	UK	None	Titular holder of property Support of local congregations Trustees are appointed by BUC executive committee
Stanborough School Garston, Watford, Hertfordshire	Unincorporated	UK	None	Christian education at primary and secondary levels Majority of trustees are appointed by the BUC executive committee