NORTH ENGLAND CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales · Charity number 1045501

Details

Other names	ADVENTIST, ADVENTIST CHURCH, NEC OF SDAS, NECADVENTIST, NORTH ENGLAND CONFERENCE, SDA CHURCH, SEVENTH-DAY ADVENTIST CHURCH
Status	Registered
Legal form	Other
Registered	1995-03-31
Register	View on the Charity Commission register

Contact

Address	C/o North England Conference 22 Zulla Road Mapperley Park Nottingham NG3 5DB
Phone	01159606312
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Activities

Objects: TO PROCLAIM AND TEACH THE EVERLASTING GOSPEL OF OUR LORD AND SAVIOUR JESUS CHRIST IN HARMONY WITH THE PURPOSE AND POLICY OF THE BRITISH UNION CONFERENCE OF SEVENTH-DAY ADVENTISTS.

Activities: A Christian Church involved in promoting the Gospel: active in education & service to the whole community through programmes aimed at youth, family, marriage, health and spiritual development; all seek to encourage good citizenship. A strong emphasis is placed on healthful living to prevent disease. The charity, as a Mission, also assists overseas in humanitarian aid through its related charities.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE TERRITORY OF THIS CONFERENCE SHALL CONSIST OF THE ISLE OF MAN AND THE ENGLISH COUNTIES NORTH OF AND INCLUDING NORTHAMPTONSHIRE, WARWICKSHIRE AND WORCESTER.
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£12,605,027	£11,973,789	£14,216,419	98
2023-12-31	£12,357,900	£10,390,324	£13,585,181	94
2022-12-31	£11,544,607	£9,575,709	£11,617,602	88
2021-12-31	£10,197,925	£8,676,962	£9,648,704	89
2020-12-31	£9,604,148	£9,988,822	£8,127,743	91

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Trustees

Name	Role	Appointed
Steve Palmer	Chair	2024-09-12
Alex Opoku-Boateng		2024-09-13
Amanda Deborah Gardiner		2024-09-13
Bhekimpilo Nkomo		2024-09-13
Caroline Anne OPIYO-MULLINGS		2024-09-13
Craig Ramon Gooden		2024-09-13
Dan Dachin		2025-08-10
Dr Jeffrey Couzins		2024-11-10
Dr Nnenna Madukwe		2024-09-13
Dr Patrick Lowe		2024-09-13
Emanuel Bran		2021-09-09
Lana Ashby		2021-09-09
Michael Kwasi Agyei-Asare		2021-09-09
Naomi Fuller		2024-09-13
Sapphira Laurenz Putzgruber		2024-09-13
Snowdon Reid		2022-01-23
Solon Kyriacou		2024-09-13

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NORTH ENGLAND CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1045501

Accounts

North England Conference of Seventh-day Adventists

Registered Charity No (England and Wales): 1045501

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

North England Conference of Seventh-day Adventists

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North England Conference of Seventh-day Adventists

Year Ended 31December 2024

Trustees

Name	Appointed
Steve Palmer	12 Sep 2024
Dr Jeffrey Couzins	10 Nov 2024
Amada Deborah Gardiner	13 Sep 2024
Alex Opoku-Boateng	13 Sep 2024
Craig Ramon Gooden	13 Sep 2024
Dr Patrick Lowe	13 Sep 2024
Dr Nnenna Madukwe	13 Sep 2024
Naomi Fuller	13 Sep 2024
Solon Kyriacou	13 Sep 2024
Caroline Anne Opiyo-Mullings	13 Sep 2024
Bhekimpilo Nkomo	13 Sep 2024
Juljan Kastrati	13 Sep 2024
Sapphira Laurenz Putzgruber	13 Sep 2024
Snowdon Reid	23 Jan 2022
Lana Ashby	9 Sep 2021
Michael Kwasi Agyei-Asare	9 Sep 2021
Emanuel Bran	9 Sep 2021

North England Conference of Seventh-day Adventists

Reference and Administrative Details of the Charity and List of Advisors

For the year ended 31 December 2024

Charity Number	1045501
Registered Office	22 Zulla Road Mapperly Park Nottingham Nottinghamshire NG3 5DB
Bankers	Natwest Bank plc 3 Thurland Street Nottingham Nottinghamshire NG1 3DT
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham West Midlands B3 2ES
Auditors	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

Trustees' Report

North England Conference of Seventh-day Adventists
Year Ended 31 December 2024

Structure, Governance, and Management of the Charity

The North England Conference of Seventh-day Adventists ("the NEC") is a registered charity and an administrative unit of the Seventh-day Adventist Church in the UK. It operates under a written Constitution, most recently amended in September 2024, which sets out the Charity's purposes and governance structure. The NEC is governed by a Board of Trustees (the Conference Executive Committee), who are elected by delegates at the Constituency Session, this is a general meeting of representatives from local churches held periodically. Notably, the 64th Session was convened on 11–13 September 2024, during which delegates reviewed the work of the past term and elected new officers and department directors. Trustees may also be co-opted between sessions in accordance with the Constitution. Day-to-day management of the charity is delegated to the officers (President, Executive Secretary, and Treasurer) and departmental directors, who implement policies and decisions agreed by the Board.

The Trustees are committed to high standards of governance and accountability. New trustees receive an induction pack and training outlining their responsibilities, including the Charity Commission's guidance *The Essential Trustee*, the NEC Constitution, policy manuals, and recent Executive Committee minutes. The NEC Executive Committee meets regularly (typically every two months or more often as needed) to oversee strategy, financial affairs, and key decisions. Sub-committees and boards (such as Finance, Audit, and Safeguarding committees) support the work of the Trustees in specific areas. The NEC also collaborates closely with the British Union Conference (BUC) and the Trans-European Division (TED) to ensure its operations align with the wider church's policies and mission.

The NEC's activities are carried out primarily through its network of local congregations (146 churches and church plants across the north of England) served by ministers and a large team of dedicated volunteers. The Conference itself does not own or control local churches, but provides oversight, pastoral staff, training, and resources to empower these congregations in their worship and community service. In addition, the NEC has several related entities and ministries under its umbrella, such as a campsite and certain educational institutions, which help fulfil its charitable objectives. The charity employs staff (pastors, departmental directors, office and project staff) to execute its work, and it benefits from significant voluntary contributions of time and skills at the local church level. This harmonious blend of professional leadership and volunteer service is a hallmark of the Seventh-day Adventist Church's organisational structure.

During 2024, the Trustees continued to emphasise strong internal controls, transparency, and safeguarding. The charity operates a safeguarding policy jointly overseen by the Children's and Family Ministries departments, to ensure the protection of children and vulnerable adults in all its programmes. All relevant staff and volunteers are DBS-checked and trained in safeguarding best practices. The Trustees regularly review safeguarding compliance and risk management, reflecting the NEC's deep commitment to providing a safe environment in its churches, events, and activities.

Objectives, Activities, and Public Benefit

The charitable objective of the NEC is the advancement of the Christian faith, particularly as practised by the Seventh-day Adventist denomination, and the promotion of associated charitable works for the benefit of the public. In practical terms, this includes conducting Christian worship services and evangelistic outreach, providing religious education and discipleship training, nurturing children and youth in moral and spiritual development, supporting healthy living and well-being, and engaging in community service and humanitarian aid. These activities flow from the Church's mission to share the gospel of Jesus Christ and to holistically enhance the spiritual, physical, and social welfare of individuals and communities.

In planning and carrying out the NEC's programmes, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees confidently assert that the NEC's aims and activities deliver substantial public benefit in several ways. Worship services, pastoral care, and spiritual counselling are open to all members of the public, not only to church members, providing spaces for community fellowship, personal growth, and moral guidance. Educational seminars on topics such as healthful living, family life, and Bible knowledge are regularly offered, often free of charge, equipping attendees with practical life skills and values. The Church's longstanding commitment to health and education benefits society at large; for example, through health expos, stop-smoking clinics, and operating a Christian primary school in Birmingham and Grantham. Additionally, the NEC's community service initiatives (from food banks to youth clubs) directly assist people in need regardless of their faith background.

The ethos of the Seventh-day Adventist Church is one of service to others and holistic development of mind, body, and spirit. Thus, all of the NEC's ministries, whether spiritual or practical in nature, are geared towards enriching the community and improving quality of life. Through volunteer-led projects, charity fundraising (such as the annual ADRA {Adventist Development and Relief Agency} relief collections), and collaboration with other organisations, the NEC extends its impact beyond the church pews. The Trustees regularly evaluate these activities to ensure they continue to meet the public benefit requirement. We remain committed to inclusivity, with church events and services open to anyone interested, and we actively seek opportunities to address local community needs as part of our religious mission.

Grant Making Policies

The North England Conference may disburse grants and donations in line with its charitable objectives. The charity's grant-making primarily supports local church initiatives, student financial aid, and humanitarian projects. For example, the NEC administers a student bursary fund to assist young people pursuing ministerial or Christian education, and it occasionally provides grants to local churches for community service projects or capital development (such as support with purchasing or renovating church buildings). The NEC also channels donations and grants to denominational initiatives for instance, supporting the worldwide mission of the church or emergency relief efforts.

Grants are made following established policies and budgetary approval by the Trustees. All requests are evaluated on merit and relevance to the NEC's aims. The Trustees consider factors such as the public benefit of the proposed activity, the need demonstrated, and alignment with strategic priorities. Typically, departmental directors or local church boards submit grant applications or recommendations, which are reviewed by the NEC Finance Committee and approved by the Executive Committee in line with delegated authority levels. The charity monitors the use of any grants given, requiring appropriate reporting from beneficiaries to ensure funds are used effectively for the intended purpose. By adhering to these policies, the NEC's grant-making remains fair, accountable, and impactful.

(At present, the NEC does not operate any large-scale external grant programmes; most financial support is given within the Seventh-day Adventist church network or directly to individuals and families in the church community. The Trustees keep the grant policy under review and will refine it as needed to respond to emerging needs.)

Achievements and Performance

Membership and Congregations: The 2024 year saw encouraging signs of growth and engagement across the Conference. Membership continued to increase, reaching approximately 13,000 baptized believers worshipping in 146 congregations by year-end. Several new church plants matured into organised churches and were formally accepted into the sisterhood of churches during the 2024 Session. This reflects both evangelistic success and effective nurturing of new groups. Dozens of individuals from various backgrounds chose to join the church through baptism during the year, a testament to the collective efforts in evangelism and discipleship (and to God's blessing on those efforts). The NEC's congregations remained active and resilient, with members returning to regular in-person worship and outreach following the disruptions of the pandemic. Volunteerism remained strong, from youth mentoring to community service, demonstrating a healthy level of member involvement in the Church's mission.

Ministry Highlights: Several significant events and initiatives underscored the Conference's performance in 2024. In May, the NEC hosted a five-day Camp Meeting convention, which brought together hundreds of members for worship, training and fellowship at a dedicated retreat centre. Delegates were blessed by inspirational preaching, practical workshops and vibrant music, rejuvenating their faith and unity. This annual gathering has become a spiritual high point and was successfully delivered through the collaboration of multiple departments. The year also featured a comprehensive Church Officers' Training in January, where local church leaders from across the NEC received instruction and resources to better serve their congregations. Departments reported various achievements: for example, the Communication & Media team expanded its capacity, employing additional skilled workers and producing more digital content than ever; and the Youth Ministries department ran new leadership training programmes for teens and young adults, which have strengthened the pipeline of capable volunteers. Throughout 2024, the NEC remained financially stable and mission-focused. Tithe and offerings from members were sustained at healthy levels, making the NEC the second-largest contributor of tithe in the Trans-European Division. This generosity enabled the Conference to fund its ministries and assist smaller fields. Overall, despite economic challenges in society, the NEC ended the year with a solid operating outcome (details in the Financial Review section) and with optimism for the future. The Trustees are grateful to God for the guidance and provision experienced in 2024, and to our employees, volunteers, and members for their faithful service which made these achievements possible.

Going Concern

The Trustees have assessed the charity's financial position and operational resilience and have a reasonable expectation that the NEC has adequate resources to continue in operational existence for the foreseeable future. Accordingly, this Annual Report and the accompanying financial statements are prepared on the going concern basis. In making this assessment, the Trustees considered the level of the Conference's reserves, its cash flow forecasts, and the stability of its income streams (primarily voluntary donations from church members). Despite wider economic pressures during 2024 (such as inflation and increased energy costs), the NEC maintained steady income and carefully managed its expenditure. The church membership's ongoing commitment to tithes and offerings provides a reliable foundation for core ministry funding.

The Trustees are not aware of any material uncertainties that would cast significant doubt on the charity's ability to continue as a going concern. The NEC also benefits from being part of the broader Seventh-day Adventist organization, which could provide support in case of extreme financial difficulty. After reviewing the plans for 2025 and beyond, the Trustees are confident that the NEC will be able to meet its obligations and continue to advance its objectives without interruption. We will continue to monitor risks (such as economic conditions or unforeseen events) and take prudent action as needed to safeguard the charity's viability. In summary, the Trustees conclude that the NEC is a going concern and will remain so for the foreseeable future.

Review of Activities (Congregational and Departmental)

During 2024 the North England Conference carried out a wide array of religious, educational, and community service activities. Rather than itemizing each department's report separately, the Trustees present below a thematic overview of key activities and developments, grouping related ministries together under common themes. This approach highlights the collaborative and interrelated nature of our departments in fulfilling the Conference's mission.



Sabbath School Emphasis Day Afternoon Workshop - Oldham SDA Church. June 2024.

Worship and Evangelism

Worship and evangelism lie at the heart of the NEC's purpose. Throughout 2024, local churches held weekly worship services every Sabbath, providing spiritual nurture to members and visitors alike. The quality and inclusivity of worship were emphasized, from uplifting music and preaching, to programmes that integrated various age groups and cultures, reinforcing the Adventist ideal that true worship translates into daily living and service. A major milestone was the successful Camp Meeting 2024, which served as a conference-wide convocation for worship, teaching, and revival. Attendees from across the region gathered for five days of sermons, prayer, and seminars, returning home spiritually recharged to "go… and teach all nations". The NEC also supported a range of *Days of Fellowship* and regional rallies, where multiple churches met together for united worship and evangelistic inspiration. These gatherings fostered unity and encouraged smaller congregations by exposing them to larger fellowship and high-quality programmes.



Evangelistic outreach gained fresh momentum in 2024. The Ministerial and Personal Ministries departments coordinated public evangelism campaigns in various cities, often in partnership with local church lay teams. These included traditional evangelistic series, health-and-faith expos, and innovative approaches including small group ministries and online evangelism. As a result, many individuals studied the Bible and made decisions for Christ, contributing to the steady flow of baptisms mentioned earlier. The Publishing ministry (Literature Evangelism) played its part by promoting the distribution of Christian books and magazines in communities. Church members were encouraged and trained to share literature as a simple but effective missionary witness, and thousands of pieces of literature were handed out during outreach events. Another specialised outreach was conducted through the Adventist-Muslim Relations (AMR) department, which focused on building bridges with Muslim neighbours and equipping Adventist youth to thoughtfully engage with Islamic ideas. The AMR report highlighted initiatives to educate our youth while demonstrating Christ-like friendship toward people of the Muslim faith. Additionally, the NEC's Communication and Media Department significantly extended the reach of worship

and evangelism beyond church walls. With an expanded media team and upgraded equipment, the department live-streamed major events (such as Camp Meeting and Session meetings) and produced video devotional content and news updates. This allowed home-bound members and the wider public to participate in spiritual programmes remotely, fulfilling an important evangelistic function in the digital age. Overall, the combined efforts in worship and evangelism resulted in a vibrant cycle of *celebration and invitation*: inspiring worship that fuels members to invite others to faith, and outreach that leads new believers into joyful worship.

Discipleship and Education

Under this theme, the NEC focused on nurturing the spiritual growth and learning of its members, as well as supporting formal education aligned with our values. Discipleship efforts in 2024 were spearheaded by departments like Sabbath School, Personal Ministries, and local church elders. Sabbath School classes (for adults, youth, and children) remained a cornerstone of weekly spiritual education, engaging members in Bible study and discussion each Sabbath morning. The Sabbath School & Personal Ministries Department provided training and resources to local Sabbath School leaders and teachers, helping to improve lesson facilitation and encourage interactive learning. Moreover, the department organised an annual Personal Ministries Council where lay members who lead outreach and Bible study initiatives came together to share best practices. One notable achievement was a continued strong emphasis on one-to-one Bible studies and small groups: hundreds of members across the NEC are involved in giving Bible studies to friends or in small group fellowships, an effort that deepens their own discipleship as they mentor others. The Conference also promoted discipleship through initiatives such as *Youth Bible retreats* and *Week of Prayer* programmes in churches, emphasizing personal prayer, devotional life, and practical Christian living.

In the realm of Education, the NEC remained committed to supporting Adventist Christian education for the youth. The Conference directly supports Harper Bell Seventh-day Adventist Primary School in Birmingham – a voluntary aided school providing a faith-based education to children ages 4–11. We praise the dedication of the staff and governors at Harper Bell School, who continue to provide a nurturing, values-driven environment for the pupils. The NEC also oversaw Dudley House School in Grantham (an independent primary school) through 2024, subsidizing its operations to ensure its Christ-centred curriculum could continue to benefit the children enrolled. (While it was sadly decided in early 2025 to close Dudley House School due to falling enrolment, in 2024 the school still functioned as a beacon of Adventist education in its community, and plans are being laid for alternative models of delivering Adventist education in the future.) In addition to primary education, the Conference encouraged lifelong learning and development of its members. It provided scholarships and sponsorships for several students pursuing ministerial training or higher education aligned with church work. It also collaborated with the British Union Conference on education initiatives such as teacher training and Pathfinders honours (skill-development courses for youth). By integrating faith and learning, whether in church Bible classes, leadership training, or school classrooms, the NEC's discipleship and education activities in 2024 helped members of all ages to grow in knowledge, character, and service.

Health and Community Engagement

The NEC has a strong tradition of health ministry and community service, seeing these as essential expressions of Christ's love in action. In 2024, Health Ministries continued to promote holistic wellness among both church members and the public. Led by the Health Ministries department, local churches ran health expos and seminars on topics such as nutrition, mental well-being, and disease prevention. For example, during the year some churches hosted *Healthy Cooking Schools* and *Stress Management Workshops*, often inviting neighbours to attend free of charge. The department also trained volunteer health educators and facilitated initiatives like the Adventist *"10,000 Toes"* diabetes prevention campaign and blood donation drives in partnership with the NHS. By addressing practical health concerns and offering healthy lifestyle coaching, the Church is enhancing community health outcomes as part of its service mandate. These programs not only impart valuable information but also build goodwill and friendship with our neighbours, many of whom may first come into contact with the church through a health event.

Under the umbrella of Community Engagement, the NEC's outreach went further to touch those in need. *Adventist Community Services* (though not a separately staffed department in 2024) took shape through the volunteer efforts of local church members. Many churches operate food banks, soup kitchens, or clothing distribution for the homeless and low-income families. During the winter months, churches in cities such as Manchester and Nottingham ran "Warm Hub" initiatives, opening their halls as warm, safe spaces where people could get hot drinks and companionship amid the cost-of-living crisis. The Trustees applaud these grassroots ministries which directly alleviate hardship. The NEC also coordinated the annual ADRA Appeal. Though the primary ADRA Appeal took place around Easter, many churches also engaged in community projects year-round, from neighbourhood clean-ups to visiting care homes.

A particularly impactful aspect of community engagement was the work of Prison Ministries. The NEC's Prison Ministries sponsor (Pastor Ian Philpott) and volunteer teams faithfully served those incarcerated by conducting prison visits, Bible studies with inmates, and supplying Christian literature to prison chaplaincies. In 2024, this ministry saw meaningful results: numerous inmates enrolled in Bible correspondence courses and a few even requested baptisms. Delegates at Session commended the impressive work achieved in prisons despite limited resources. The department also advocated for more support so that volunteers can expand this critical outreach. By "remembering those in prison" and offering hope and rehabilitation, the church demonstrated compassion to a largely forgotten segment of society. Finally, under health and community engagement we include Public Affairs and Religious Liberty (PARL)efforts. The NEC President (as PARL director) represented the church at several civic remembrance services and interfaith gatherings, ensuring Adventists contribute positively to societal conversations. He also monitored religious liberty issues, though thankfully 2024 saw no major threats to our members' freedom to worship and witness. In summary, through health education, humanitarian aid, local acts of kindness, and chaplaincy ministries, the NEC tangibly benefited the broader public in 2024 – putting into practice Christ's command to love our neighbours.

Leadership and Capacity Building



Empowering people for service is a key strategy for sustaining the Church's mission. In 2024 the NEC invested in leadership development and capacity building within its membership. A highlight was the Conference-wide Church Officers' Training held in January, which brought together newly elected local church officers (elders, deacons, department leaders, etc.) for a full day of practical workshops. Departmental directors and experienced volunteers led seminars in their respective fields for instance, the Treasury team trained local treasurers on accounting software and charity compliance, the Children's Ministries director taught Sabbath School teachers creative ways to engage kids, and the Stewardship department presented principles on church finance and project fundraising. This event equipped hundreds of local leaders with knowledge and inspiration to perform their roles more effectively, thereby strengthening the operational capacity of our congregations.

The Ministerial Association (Ministerial Department) focused on the development of pastors and elders. Throughout the year, the Ministerial department conducted regular workers' meetings for employed ministers, providing in-service training on topics like discipleship methods, safeguarding updates, and evangelistic preaching. Additionally, a special *Elders' Retreat* was organised, where volunteer church elders received theological training and mentoring from seasoned pastors. These sessions enhanced the spiritual leadership skills at the local church level. The Stewardship Ministries department likewise contributed to capacity building by educating members in faithful management of resources. The Stewardship director (Pastor Ian Philpott) visited several churches to conduct stewardship seminars, teaching biblical principles of finance, generosity, and church budgeting. By cultivating a spirit of liberality and accountability, these efforts supported the Conference's financial health and mission funding. (It is noteworthy that thanks to ongoing stewardship emphasis, many members practice systematic giving and Gift Aid, which boosts the value of their donations, an important capacity factor for our charity.)

Another area of development was Communication and Media training. Recognising the need for skilled media teams in local churches, the NEC's Communication Department ran hands-on training workshops for church communication secretaries and audio-visual volunteers. For example, in April 2024 a media skills weekend was held, covering video production, live-stream techniques, social media engagement, and graphic design. Dozens of attendees from various churches learned new skills to improve their local church's online presence and outreach. This not only builds the Conference's capacity in media evangelism but also empowers young tech-savvy members to take on significant roles. Finally, Youth Leadership training was an important component of capacity building. The Youth Department and Teens Ministry launched a new Youth Leaders' Advisory forum bringing together youth leaders from around the NEC every quarter to share ideas and receive mentorship from the Youth Director. Topics such as running effective youth small groups, safeguarding youth mental health, and organising community projects were covered. By

investing in upcoming leaders, be it a Pathfinder club leader or a worship coordinator, the Conference is securing the future of its ministries. In all these ways, 2024 was a year of intentional equipping and empowering. The Trustees are pleased to report that the NEC's human resources (both paid and volunteer) have grown in competence and confidence, which bodes well for the sustainability of our mission.

Youth and Family Ministries

The NEC places special emphasis on ministries that support young people and families, recognising that they are the present and future of the church. In 2024, Youth Ministries (led by the Youth Department along with Pathfinders, Adventurers, Teens, and related ministries) was exceptionally active. The Youth Department's theme for the year (and indeed the quinquennium) was *"IMAGE – I'm Always Good Enough,"* focusing on helping young people discover their identity and worth in Christ. Numerous events and programmes were organised to engage the youth spiritually and socially. These included youth rallies in various regions, an NEC Youth Spiritual Retreat held over a weekend, and outreach projects where youth groups served their communities (for instance, volunteering in soup kitchens or community clean-ups). A key highlight was the *Youth Leadership Convention* in autumn 2024, where over 150 youth and young adult leaders gathered for worship, networking and training workshops, igniting a passion for youth-led ministry across our territory.



The Pathfinders and Adventurers ministry (for ages roughly 6–15, similar to Scouts) had a remarkable year of growth. Coming out of the pandemic pause, many Pathfinder clubs were relaunched or reinvigorated. The number of active Pathfinder clubs rose to 66 in 2024 (up from 47 clubs two years prior), indicating a strong resurgence in participation. These clubs meet weekly to teach children life skills, outdoorsmanship, and Bible knowledge, all while instilling Christian values. The NEC Pathfinders achieved notable success in the international *Pathfinder Bible Experience (PBE)* program: several Pathfinder teams from the NEC advanced through union-level rounds and participated in the Division-level PBE finals held in the United States. This was a tremendous experience for our youth, and their Bible study efforts bore fruit not just in trophies but in spiritual decisions, more than 170 young people across the North England Conference chose to be baptised in 2024, many of them influenced by Pathfinder ministry and Bible study involvement. The Adventurer clubs (catering to children under 10) also flourished, engaging younger kids and their parents in fun, faith-based activities. In June, the NEC held a *Family and Adventurer Camporee* at the Aberdaron campsite, bringing dozens of families together for a weekend of camping, crafts, and devotionals tailored to little ones. Such intergenerational programmes strengthen family bonds and create lasting faith memories for children.



On the family ministries side, the Family Ministries Department provided resources and seminars to help strengthen marriages and parenting. In 2024, Family Ministries sponsored a marriage enrichment retreat known as *"Celebrate Our Family"*, where 25 couples spent a weekend focusing on communication, forgiveness, and spiritual growth in marriage. They also conducted parenting workshops in several churches, covering topics like positive discipline and passing on faith to children. Additionally, Family Ministries continued to work closely with Children's Ministries on safeguarding training – ensuring that church events involving minors are safe and supportive environments. Under the Family Ministries umbrella, attention was given to single adults as well, with one-day retreats and discussion groups that acknowledge their contributions and unique needs in the church family.

Children's Ministries itself was active in 2024. With the motto "Every child is precious in God's sight," the department aimed to boost children's self-esteem and spiritual engagement. It rolled out a new Vacation Bible School (VBS) programme in the summer, which many local churches used to run a week-long Bible club for community children during school holidays. The Children's Ministries leader also developed a series of kids' Bible activity resources which were distributed to churches to enrich Sabbath Schools. A highlight for the children was their special programme at Camp Meeting: a dedicated Children's track kept youngsters occupied with Bible stories, crafts, and worship songs, culminating in a delightful children's performance on the final Sabbath. Such events show that our children are not only the recipients of ministry but also contributors to the church's life.



Left: Brenda Walsh. Right: Dr Gina Miller NEC Women's Ministries Director.

Women's Ministries in 2024 continued to empower the ladies of the church through fellowship, training, and outreach. The Women's Ministries department organised its annual conference under the theme "Daughters of Grace," which drew women from across the NEC for a day of worship and workshops addressing women's mental health, leadership, and mentoring. Smaller regional women's retreats and Bible study groups were also facilitated. The Women's Ministries leader, Sister Beulah Plunkett, was commended at Session for her inclusive leadership style and for expanding the reach of women's ministry. Many local churches now have vibrant women's ministry groups that plan community projects (like collections for women's refuges) and support one another in spiritual growth. Meanwhile, Men's Ministries saw grassroots activities picking up. A few churches held men's fellowship breakfasts and a regional men's day was hosted in the Midlands focusing on discipleship and being positive role models. The need for a more structured men's ministry was recognised; by year-end the Executive Committee was considering new ways to resource this area. Nonetheless, the men of the NEC were not idle, as many got involved in prayer groups, maintenance projects, and mentoring younger men in the church.

In summary, the Youth and Family ministries of the NEC made a profound impact in 2024. Our young people were active in service and deepening their faith, our children were nurtured and loved, and our families (in all forms, couples, single parents, singles, seniors) were ministered to. These efforts fulfil our calling to "turn the hearts of fathers to their children, and hearts of children to their parents", building strong faith-filled families now

and for generations to come. The Trustees recognise the countless hours of volunteer service that made these departmental activities possible, and we celebrate the energy and optimism that youth and family ministries are bringing to our Conference.

Financial Review

The financial year 2024 was a steady one for the North England Conference. Despite the ongoing economic challenges across the UK, our members remained faithful in their giving, and this, combined with careful management, meant that the Conference was able to meet its commitments and maintain steady reserves.

Income and Expenditure

Total income in 2024 was £12.6m (2023: £12.3m). Member giving through tithe and offerings remains the cornerstone of our income, totalling £10.8m (2023: £10.4m). Restricted income, including grants and government funding, contributed a further £1.2m. Expenditure increased to £12m (2023: £10.3m), reflecting higher allocations to departmental ministries, evangelism initiatives, and the delivery of large-scale events such as Camp Meeting, alongside the impact of inflation. Importantly, more than 95% of all expenditure was applied directly to front-line charitable activities.
The net result was a surplus of £0.6m, which has been transferred to reserves.

Reserves and Financial Position

At 31 December 2024, total funds stood at £14.2m (2023: £13.5m). Of this balance, £11.3m represents unrestricted reserves and £2.9m restricted funds for designated purposes.
By policy, the NEC is required to maintain free reserves equivalent to at least six months of operating expenditure. At year-end, working capital and liquidity both exceeded policy thresholds, with unrestricted reserves within the required range. This underpins the Trustees' assessment that the Conference can manage its short-term obligations and is resilient against external shocks.

Treasury Strategic Priorities

In line with the NEC strategy, the Treasury Department directed its efforts to three main priorities:

1. *Financially Resourceful* – strengthening working capital and liquidity, reducing financial risk, and supporting local churches with advice and sustainable solutions.

2. *Digitally Connected* – rolling out the ACMS Treasury module and expanding the use of the *7me* giving app. By year-end, £875,000 had been received through digital giving channels, showing strong adoption by members and improving efficiency in reporting for local treasurers.

3. *Growing Engagement* – initiatives such as the *ConNECted Leadership* weekend equipped local treasurers, elders and departmental leaders, fostering closer collaboration and raising the profile of stewardship within the territory.

Investment and Risk Management

The Conference maintains a cautious investment stance, placing surplus funds within denominational treasury structures and mainstream UK banks. No speculative investments are undertaken. Financial risks are reviewed regularly, and the Trustees are satisfied that adequate safeguards are in place.

Plans for the Future

Looking ahead, the North England Conference has a clear vision and strategic plan to advance its mission in the coming years. Coming out of the September 2024 Session, the Plans Committee at Session proposed a roadmap focusing on six strategic areas: *Reflecting Christ, Asset Management, People, Education, Communication,* and *Safeguarding*. The Trustees have adopted these as guiding pillars for future activities.

- *Spiritual Renewal ("Reflecting Christ"):* The NEC will prioritise revival and discipleship among members, encouraging every church and individual to deepen their relationship with Christ. This includes promoting Bible study, prayer initiatives, and Christ-like living as the foundation of all our programmes. We aim to increase participation in personal and corporate prayer (for example, expanding the annual 10 Days of Prayer) and to foster a culture where every member is involved in some form of ministry or service.
- *Mission and Growth:* Building on current momentum, we plan to launch new evangelistic initiatives and plant new churches in unentered areas. There will be an emphasis on urban evangelism and university outreach. We will also encourage more collaboration between departments (as noted during the Youth report at Session) – for instance, Youth and Personal Ministries working together on young adult outreach, or Family and Health Ministries teaming up to run family wellness programmes. The goal is a more integrated approach to evangelism and nurture. By God's grace, we anticipate growth in membership and the establishment of several new companies (church plants) over the next few years.
- *Leadership Development ("People" and "Capacity"):* The Conference will continue investing in its people. Plans are underway to conduct yearly training for all local church officers, rather than just at the start of a term. The Ministerial department will introduce a mentorship scheme pairing experienced pastors with younger pastors or elders for ongoing development. We also recognise the need to engage and retain our youth and young adults in church leadership – therefore, the NEC is exploring the creation of a Youth Advisory Council with direct input to the Executive Committee, ensuring younger voices help shape our future. Internship and volunteering opportunities will be expanded for young people in various departments (communications, youth, etc.), so they can gain experience and serve the church simultaneously.
- *Improved Communication:* Internally and externally, we plan to communicate more effectively. This involves upgrading our use of technology – for example, fully rolling out a Conference mobile app and improving our website to better serve as a resource hub for members and a point of contact for the public. The Communication and Media department intends to provide more media training (as stated in 2024) and to produce regular high-quality content (newsletters, video updates) that keep

our constituents informed and inspired. Externally, we will seek to raise the profile of the Adventist Church in our region through community events and media engagement, letting people know who we are and that we are here to serve.

- *Education Initiatives:* In light of the challenges faced by our traditional school system (e.g. the decision to close Dudley House School in 2025), the NEC is actively exploring new models of Adventist education for the future. This includes assessing the feasibility of Early Years Education Hubs (to provide faith-based early childhood learning centres) and developing an online Adventist schooling platform to reach students across the region. We plan to work closely with the BUC Education Department and other Conferences on these innovative approaches. Additionally, we will continue supporting Harper Bell School to ensure it remains strong, and we will encourage churches to strengthen Sabbath School and other church-based educational programmes as a complement to formal schooling. The vision is to ensure Adventist education – both formal and informal – adapts and continues to thrive despite changing circumstances, so that our young receive a solid spiritual foundation.
- *Asset Management:* As stewards of the resources entrusted to us, the Trustees will focus on optimising our assets for mission. This includes maintaining and developing the Aberdaron Camp site (so it can better serve as a youth and family retreat centre and potentially generate an income stream too), reviewing our office property needs, and assisting local congregations with property issues. We will also be prudent in financial reserves management, ensuring adequate reserves while putting funds to work for mission. Given economic uncertainties, careful budgeting and building diversified income (such as seeking grants for community projects) will be part of our approach.
- *Safeguarding and Compliance:* A key future priority is to strengthen safeguarding even further. The Conference plans to implement the updated *Keeping Our Church Family Safe* policy (once the BUC completes its major review) by training every volunteer and leader in the new guidelines. We will also explore appointing a dedicated Safeguarding officer or committee to oversee training, DBS checks, and to act as a resource for churches on protecting children and at-risk adults. Alongside safeguarding, we are committed to full compliance with charity regulations, data protection, and other legal requirements. Annual trustee training and regular policy reviews will continue to ensure we meet our obligations as a charity and as an employer.

In all these future plans, the underlying goal is to further the mission of the church and benefit the communities we serve. The Trustees approach the future with both humility and hope – understanding that challenges (financial, social, or otherwise) may arise, but trusting that with wise planning and God's guidance, the NEC will continue to grow and make a positive impact. We invite all our members to unite in prayer and action as we press forward. As was voiced during our Session meetings, *we have nothing to fear for the future unless we forget how God has led us in the past*. Remembering His past faithfulness, we step into the future with confidence in His leading.

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing this Trustees' Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to ensure that financial statements are prepared for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing the financial statements, the Trustees are responsible for:

- Selecting suitable accounting policies and applying them consistently;
- Observe the methods and principles in the Charities SORP
- Making judgments and estimates that are reasonable and prudent;
- Stating whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Preparing the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the charity's financial position and enable the Trustees to ensure that the financial statements comply with relevant laws and regulations (and, if applicable, the Companies Act). They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

Furthermore, the Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the Charity's constitution. The Trustees are also responsible for the maintenance and integrity of the Charity's financial information included on its website, and for ensuring that the Charity upholds high standards of governance and compliance in all its operations.

In approving this report, the Trustees are also making a statement of disclosure to the auditors of the Charity: so far as each Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information. This confirmation is given and should be interpreted in accordance with the provisions of the Companies Act 2006, as applicable to charities.

The Trustees' Report, including the Strategic Report and administrative information in the foregoing pages, was approved by the Board of Trustees (Executive Committee) of the North England Conference of Seventh-day Adventists on *10th of August* 2025 and is signed on their behalf by:

Emanuel Bran

Emanuel Bran – Executive Secretary (Trustee)
On behalf of the Trustees of the North England Conference of Seventh-day Adventists
Date: 10th August 2025

Opinion

We have audited the financial statements of North England 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.

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 requires 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.

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. 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: 23 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.

North England 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:		**£**	**£**	**£**	**£**	**£**	**£**
Income from donations and legacies							
Donations		9,575,848	1,249,951	10,825,799	9,018,283	1,322,869	10,341,152
Grants		56,374	127,690	184,064	198,605	-	198,605
Legacies		2,000	-	2,000	86,858	-	86,858
Government grants		492,784	712,396	1,205,180	676,185	655,432	1,331,617
Donations and legacies	2	10,127,006	2,090,037	12,217,043	9,979,931	1,978,301	11,958,232
Charitable activities	3	376,386	-	376,386	388,193	-	388,193
Investment income	4	11,598	-	11,598	6,525	-	6,525
Other income	5	-	-	-	4,950	-	4,950
Total		**10,514,990**	**2,090,037**	**12,605,027**	**10,379,599**	**1,978,301**	**12,357,900**
Expenditure on:							
Charitable activities:	6	9,297,500	2,582,059	11,879,559	8,758,217	1,568,774	10,326,991
Governance	11	94,230	-	94,230	63,333	-	63,333
		9,391,730	**2,582,059**	**11,973,789**	**8,821,550**	**1,568,774**	**10,390,324**
Net income/(expenditure)		**1,123,260**	**(492,022)**	**631,238**	**1,558,049**	**409,527**	**1,967,576**
Transfers between funds		43,154	(43,154)	-	(40,843)	40,843	-
Net movement in funds		1,166,414	(535,176)	631,238	1,517,206	450,370	1,967,576
Fund balances brought forward		10,113,818	3,471,363	13,585,181	8,596,612	3,020,993	11,617,605
Fund balances carried forward		**11,280,232**	**2,936,187**	**14,216,419**	**10,113,818**	**3,471,363**	**13,585,181**

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

North England 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		9,572,779	1,214,938	10,787,717	8,965,707	1,322,869	10,288,576
Grants		60,025	124,039	184,064	239,593	-	239,593
Legacies		2,000	-	2,000	86,858	-	86,858
Government grants		492,784	712,396	1,205,180	676,205	655,432	1,331,637
Donations and legacies	2	10,127,589	2,051,372	12,178,961	9,968,363	1,978,301	11,946,664
Charitable activities	3	253,238	-	253,238	273,826	-	273,826
Investment income	4	11,598	-	11,598	6,525	-	6,525
Other income	5	-	-	-	4,950	-	4,950
Total		**10,392,425**	**2,051,372**	**12,443,797**	**10,253,664**	**1,978,301**	**12,231,965**
Expenditure on:							
Charitable activities:	6	9,179,417	2,580,752	11,760,169	8,665,404	1,568,774	10,234,178
Governance	11	94,230	-	94,230	63,333	-	63,333
		9,273,647	**2,580,752**	**11,854,399**	**8,728,737**	**1,568,774**	**10,297,511**
Net income/(expenditure)		**1,118,777**	**(529,379)**	**589,398**	**1,524,927**	**409,527**	**1,934,454**
Transfers between funds		44,832	(44,832)	-	(40,843)	40,843	-
Net movement in funds		1,163,609	(574,211)	589,398	1,484,084	450,370	1,934,454
Fund balances brought forward at January 1		10,071,781	3,465,907	13,537,688	8,587,697	3,015,537	11,603,234
Fund balances carried forward at December 31		**11,235,390**	**2,891,696**	**14,127,086**	**10,071,781**	**3,465,907**	**13,537,688**

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

North England Conference of Seventh-day Adventists

Consolidated Accounts - Balance Sheet
as at 31 December 2024

	Notes	Group		Charity	
		2024	**2023**	**2024**	**2023**
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	12	7,338,730	7,181,029	7,338,730	7,181,029
		7,338,730	7,181,029	7,338,730	7,181,029
Current Assets					
Stocks	13	1,970	1,760	-	-
Debtors	14	1,138,780	1,519,119	1,138,599	1,510,708
Cash at bank and in hand		6,914,276	5,677,943	6,817,096	5,632,745
Total Current Assets		8,055,026	7,198,822	7,955,695	7,143,453
Creditors: Amounts due within a year	15	1,076,451	608,310	1,066,453	600,434
Net Current Assets		6,978,575	6,590,512	6,889,242	6,543,019
Creditors: Amounts due after one year	16	100,886	186,360	100,886	186,360
		100,886	186,360	100,886	186,360
Total Net Assets		**14,216,419**	**13,585,181**	**14,127,086**	**13,537,688**
Fund balances					
Unrestricted		11,280,232	10,113,818	11,235,391	10,071,781
Restricted		2,936,187	3,471,363	2,891,695	3,465,907
Total Funds	**17**	**14,216,419**	**13,585,181**	**14,127,086**	**13,537,688**

Approved and authorised for issue by the Board of Trustees on 10/8/2025
and signed on its behalf by:

M Agyei-Asare
Treasurer



The notes on pages 25 to 42 form part of these accounts.

North England Conference of Seventh-day Adventists
Cash flow statements
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	19	1,587,599	1,867,570
Cash flows from investing activities			
Net cash provided by (used in) investing activities	20	(299,411)	(156,915)
Cash flows from financing activities			
Net cash provided by (used in) financing activities	21	(51,855)	(65,732)
Change in cash and cash equivalents in the		1,236,333	1,644,923
Cash and cash equivalents at the beginning of the year		5,677,943	4,033,020
Cash and cash equivalents at the end of the year		**6,914,276**	**5,677,943**

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	5,677,943	1,236,333		6,914,276
less:Deposits treated as liquid resouces	(608,955)	34,123		(574,832)
	5,068,988	1,270,456		6,339,444
Cash equivalents:				
Deposits included in cash	608,955	(34,123)		574,832
	5,677,943	1,236,333		6,914,276
Debt:				
Debts due within one year	(38,342)	51,855	(57,622)	(44,109)
Debts due after more than one year	(122,555)		57,622	(64,933)
	5,517,046	**1,288,188**	-	**6,805,234**

North England 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. 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 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 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 does not recognize 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 and 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 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.

North England 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 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.

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The charity does not recognize 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 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 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.

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. 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**

#NAME?

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%
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 Cconference

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 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. Affiliated local congregations are considered to be members of the NEC.

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 the Conference as Conference Funds. These funds belong to the Conference 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 Conference accounts comply with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective 1 January 2015, which require 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 as belonging to the Conference, and 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 their understanding.

There are 38 local congregations directly affiliated to the NEC.

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 Conference.

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.

1.17 **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.

1.18 **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 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.

2	**Income from donations and legacies**	**Unrestricted Funds**	**2024 Restricted Funds**	**Total Funds**
	Group:	**£**	**£**	**£**
	Tithe contributions from members in affiliated congregations	9,565,134	-	9,565,134
	Grants from British Union Conference of Seventh-day Adventists	37,636	97,967	135,603
	Donations for charity's activities in other geographical areas, from members of affiliated congregations	-	445,617	445,617
	Donations in local congregations	-	739,628	739,628
	Donations for church buildings	-	-	-
	Tax recoverable on Gift Aid donations	492,784	712,396	1,205,180
	Subtotal of base donations	10,095,554	1,995,608	12,091,162
	Donations	10,714	64,706	75,420
	Legacies	2,000	-	2,000
	Grants	18,738	29,723	48,461
	Subtotal of other donations	31,452	94,429	125,881
	Total income from donations and legacies	10,127,006	2,090,037	12,217,043

2		***Unrestricted Funds***	***2024 Restricted Funds***	***Total Funds***
		£	***£***	***£***
	Charity:			
	Tithe contributions from members in affiliated congregations	*9,565,134*	-	*9,565,134*
	Grants from British Union Conference of Seventh-day Adventists	37,636	97,967	135,603
	Donations for charity's activities in other geographical areas, from members of affiliated congregations	-	445,617	445,617
	Donations in local congregations for local use	-	739,628	739,628
	Donations for church buildings	-	-	-
	Tax recoverable on Gift Aid donations	492,784	712,396	1,205,180
	Subtotal of base donations	10,095,554	1,995,608	12,091,162
	Donations	7,645	29,693	37,338
	Legacies	2,000	-	2,000
	Grants	22,389	26,072	48,461
	Subtotal of other donations	32,035	55,765	87,799
	Total income from donations and legacies	10,127,589	2,051,372	12,178,961

	2023		
Group:	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	£	**£**	**£**
Tithe contributions from members in affiliated congregations	8,928,502	-	8,928,502
Grants from British Union Conference of Seventh-day Adventists	51,000	-	51,000
Donations for charity's activities in other geographical areas, from members of affiliated congregations	-	443,616	443,616
Donations in local congregations for local use	46,008	833,245	879,253
Donated assets	4,950	46,008	50,958
Tax recoverable on Gift Aid donations	676,185	655,432	1,331,617
Subtotal of base donations	9,706,645	1,978,301	11,684,946
Donations	43,773	-	43,773
Legacies	86,858	-	86,858
Grants	142,655	-	142,655
Subtotal of other donations	273,286	-	273,286
Total income from donations and legacies	9,979,931	1,978,301	11,958,232
Charity:			
Tithe contributions from members in affiliated congregations	8,928,502		8,928,502
Donations for charity's activities in other geographical areas, from members of affiliated congregations	-	443,616	443,616
Donations in local congregations for local use	-	833,245	833,245
Donations for church buildings	-	46,008	46,008
Tax recoverable on Gift Aid donations	676,205	655,432	1,331,637
Subtotal of base donations	9,604,707	1,978,301	11,583,008
Donations	37,205		37,205
Legacies	86,858		86,858
Grants	239,593		239,593
Subtotal of other donations	363,656	-	363,656
Total income from donations and legacies	9,968,363	1,978,301	11,946,664

3 Incoming Resources from charitable activities

	2024 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Church Ministry	256,999		256,999
Education	119,386	-	119,386
Total Charitable Income	376,385	-	376,386
Charity			
Church Ministry	253,238		253,238
Total Charitable Income	253,238	-	253,238

3 Incoming Resources from charitable activities (continued)

	2023 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Church Ministry	273,771	-	273,771
Education	114,422	-	114,422
Total Charitable Income	388,193	-	388,193
Charity			
Church Ministry	273,826	-	273,826
Total Charitable Income	273,825	-	273,826

4 Investment Income

	2024 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Return on local cash	11,598	-	11,598
	11,598	-	11,598
Charity			
Return on local cash	11,598	-	11,598
	11,598	-	11,598

	2023 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Return on local cash	6,525	-	6,525
	6,525	-	6,525
Charity			
Return on local cash	6,525	-	6,525
	6,525	-	6,525

5 Other Incoming Resources

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Group			
Gain on sale of assets	-	-	-
Total Other Income	-	-	-
Charity			
Gain on sale of assets	-	-	-
Total Other Income	-	-	-

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Group			
Gain on sale of assets	4,950	-	4,950
Total Other Income	4,950	-	4,950
Charity			
Gain on sale of assets	4,950	-	4,950
Total Other Income	4,950	-	4,950

6 Expenditure by Charitable Activity

Summary by fund type	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Group			
Church Ministry	6,194,238	2,135,125	8,329,362
Education	458,593	1,307	459,900
Objectives in other geographical areas	1,688,157	445,627	2,133,784
Retirement responsibilities	956,513	-	956,513
Total Charitable Expenditure	9,297,500	2,582,059	11,879,559
Charity			
Church Ministry	6,194,290	2,135,125	8,329,415
Education	340,457	-	340,457
Objectives in other geagraphical areas	1,688,157	445,627	2,133,784
Retirement responsibilities	956,513	-	956,513
Total Charitable Expenditure	9,179,417	2,580,752	11,760,169

Group	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Church Ministry	5,860,882	1,180,943	7,041,825
Education	401,260	-	401,260
Objectives in other geographical areas	1,603,225	387,831	1,991,056
Retirement responsibilities	892,850	-	892,850
Total Charitable Expenditure	8,758,217	1,568,774	10,326,991
Charity			
Church Ministry	5,862,760	1,180,943	7,043,703
Education	308,460	-	308,460
Objectives in other geagraphical areas	1,601,334	387,831	1,989,165
Retirement responsibilities	892,850	-	892,850
Total Charitable Expenditure	8,665,404	1,568,774	10,234,178

7 a. Analysis of Resources by Activity

Group	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	2024			
	£	£	£	£
Church Ministry	445,628	6,355,229	1,528,506	8,329,362
Education	190,457	236,166	33,277	459,900
Objectives in other geographical areas	2,133,784	-	-	2,133,784
Retirement responsibilities	956,513	-	-	956,513
	3,726,381	6,591,395	1,561,783	11,879,559
	2023			
Church Ministry	642,802	5,383,526	1,015,503	7,041,831
Education	170,560	205,110	25,590	401,260
Objectives in other geographical areas	1,991,056	-	-	1,991,056
Retirement responsibilities	892,850	-	-	892,850
	3,697,268	5,588,636	1,041,093	10,326,997

Charity	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	2024			
	£	£	£	£
Church Ministry	445,628	6,355,293	1,528,495	8,329,416
Education	340,457	-	-	340,457
Objectives in other geographical areas	2,133,784	-	-	2,133,784
Retirement responsibilities	956,513	-	-	956,513
	3,876,382	6,355,293	1,528,495	11,760,170
	2023			
Church Ministry	644,693	5,383,523	1,015,490	7,043,706
Education	308,460	-	-	308,460
Objectives in other geographical areas	1,989,165	-	-	1,989,165
Retirement responsibilities	892,850	-	-	892,850
	3,835,168	5,383,523	1,015,490	10,234,181

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

Group	2024 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	4,202,981	153,466	3,527,288	7,883,735
Education	224,066	-	45,377	269,443
	4,427,047	153,466	3,572,665	8,153,178

	2023 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,576,600	161,928	2,660,501	6,399,029
Education	190,544	-	40,156	230,700
	3,767,144	161,928	2,700,657	6,629,729

Charity	2024 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	4,202,982	153,466	3,527,341	7,883,789
	4,202,982	153,466	3,527,341	7,883,789

	2023 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,576,601	161,928	2,660,484	6,399,013
	3,576,601	161,928	2,660,484	6,399,013

8 Analysis of grants

Grants to individuals	2024 Number of Beneficiaries	Total £	2023 Number of Beneficiaries	Total £
Group - Education Grants & Support	26	54,260	26	38,061
Charity - Education Grants & Support	26	54,260	26	38,061

Grants to institutions		2024 Group	Charity	2023 Group	Charity
Name of Institution / grant	Grant description	£	£	£	£
Primary Schools	Educational Need	70,000	220,000	70,000	207,900
Newbold College	Educational Need	66,197	66,197	62,499	62,499
British Union Conference of Seventh-day Adventists	Mission in other areas	699,014	699,014	651,781	649,890
British Union Conference of Seventh-day Adventists	General Operations	1,434,770	1,434,770	1,339,275	1,339,275
Local congregations	General Operations				
Other grants to Church Entities	General Operations	445,628	445,628	642,802	644,693
Retirement Fund	Past pension deficit	956,513	956,513	892,850	892,850
Total Institutional Grants		3,672,121	3,822,121	3,659,207	3,797,107
Total Grants		3,726,381	3,876,381	3,697,268	3,835,168

9 Governance costs

	2024		2023	
	Group	Charity	Group	Charity
	£	£	£	£
Audit costs	91,490	91,490	61,493	61,493
Trustee expenses	2,740	2,740	1,840	1,840
Other costs	-	-	-	-
	94,230	94,230	63,333	63,333

10 Net resources expended

	Total 2024	Total 2023
This is stated after charging:	£	£
Depreciation of tangible fixed assets:	153,466	161,928
Reimbursement of expenses to trustees	2,740	14,022
Fees payable to the charity's auditor for the audit of the annual accounts	91,490	61,493

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

11 Staff Costs

	Total 2024	Total 2023
	£	£
Staff costs were as follows:		
Wages and Salaries	3,502,920	2,979,106
Social Security Costs	354,966	297,029
Other pension Costs	569,161	491,009
	4,427,047	3,767,144

The average number of employees during the year in the following categories were:	2024 no	2023 no
Charitable activities	82	79
Support activities	13	12
Management and administration	3	3
	98	94

11 Staff Costs (continued)

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	170,084	160,636
Other trustees	143,555	136,157

12 Tangible Fixed Assets

	Freehold Property	Leasehold property	Operational Equipment	Capital Work in Progress	Total
	£	£	£	£	£
Group Cost					
As at 01 January 2024	8,644,467	1,090,187	387,138	-	10,121,792
Additions	291,754	-	19,414	-	311,168
As at 31 December 2024	8,936,221	1,090,187	406,552	-	10,432,960
Depreciation					
As at 01 January 2024	2,007,156	691,045	242,562	-	2,940,763
Charge for Year	114,428	9,199	29,840	-	153,467
As at 31 December 2024	2,121,584	700,244	272,402	-	3,094,230
Net Book Value					
As at 01 January 2024	6,637,311	399,142	144,576	-	7,181,029
As at 31 December 2024	6,814,637	389,943	134,150	-	7,338,730
Charity Cost					
As at 01 January 2024	8,644,467	1,090,187	387,138	-	10,121,792
Additions	291,754	-	19,414	-	311,168
As at 31 December 2024	8,936,221	1,090,187	406,552	-	10,432,960
Depreciation					
As at 01 January 2024	2,007,156	691,045	242,562	-	2,940,763
Charge for Year	114,428	9,199	29,840	-	153,467
As at 31 December 2024	2,121,584	700,244	272,402	-	3,094,230
Net Book Value					
As at 01 January 2024	6,637,311	399,142	144,576	-	7,181,029
As at 31 December 2024	6,814,637	389,943	134,150	-	7,338,730

13 Stocks

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Departmental supplies	1,970	1,760	-	-
	1,970	1,760	-	-

14 Debtors

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Due after more than one year				
Loans owed by employees	13,745	70,811	13,745	70,811
	13,745	70,811	13,745	70,811
Due within one year				
Trade debtors	(500)	4,351	-	-
Other amounts owed by related charities	65,847	201,784	65,166	197,543
Amounts owed by local congregations	662,596	459,487	662,596	459,487
Government grants due	290,310	325,165	290,310	325,165
Accrued Income	-	232	-	233
Prepayments	27,194	41,622	27,194	41,622
Employees	57,078	18,522	57,078	18,522
Other Receivables	22,510	397,145	22,510	397,325
	1,125,035	1,448,308	1,124,854	1,439,897
Total	1,138,780	1,519,119	1,138,599	1,510,708

15 Creditors: Amounts falling due within one year

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Bank Loans and Overdrafts	44,109	38,342	44,099	38,332
Advances for charitable activities	8,157	6,576	-	-
Due to associated charities	581,810	50,118	581,810	50,118
Due to local congregations	1,020	13,452	1,020	13,452
Employees	1,732	-	1,732	-
Accrued expenses	117,389	149,321	115,738	154,600
Deferred income	9,926	10,858	9,926	10,858
Agency/Trust Accounts	-	82,865	-	82,865
Taxes payable	86,899	78,972	86,899	78,972
Other Creditors	225,409	177,806	225,229	171,237
	1,076,451	608,310	1,066,453	600,434

16 Creditors: Amounts falling due after one year

	Group		Charity	
	2024	**2023**	**2024**	**2023**
	£	£	£	£
Bank loans	64,933	122,555	64,933	122,555
Amounts due to associated charities	35,953	63,805	35,953	63,805
	100,886	186,360	100,886	186,360
Of which amounts falling due after 5 years:				
Repayable by instalments	21,667	70,295	21,667	70,295

17 a. Statement of Funds (Group)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,956,327	-	(153,467)	390,875	7,193,735
Church Buildings	241,936	3,129	(209,900)	518,218	553,382
Church Development	7,120	-	-	-	7,120
Pension Contributions	8,271	-	-	(8,271)	-
School Operating	125,819	-	(94,667)	30,280	61,432
Other Program Funds	373,020	39,758	(200,517)	334,408	546,669
Total Designated Funds	7,712,493	42,887	(658,551)	1,265,510	8,362,338
General Funds					
Tithe Fund	901,613	7,365,019	(6,605,671)	(1,819,714)	(158,753)
Other General Funds	1,499,712	3,107,084	(2,127,508)	597,358	3,076,647
Total General Funds	2,401,325	10,472,103	(8,733,179)	(1,222,356)	2,917,894
Total Unrestricted Funds	10,113,818	10,514,990	(9,391,730)	43,154	11,280,232
Restricted Funds					
Donations for World Missions	58,844	445,617	(445,627)	(55,924)	2,910
Church Building Funds	83,008	-	-	-	83,008
Local Evangelism	134,954	98,989	(335,454)	11,092	(90,419)
Local Congregational Funds	2,615,436	1,452,024	(1,638,872)	-	2,428,588
Funds for Educational Support	5,456	38,665	(1,307)	1,678	44,492
Rado and TV Funds	411,507	-	(23,674)	-	387,833
Other Restricted Funds	162,158	54,742	(137,125)	-	79,775
Total Restricted Funds	3,471,363	2,090,037	(2,582,059)	(43,154)	2,936,187
Total Funds	13,585,181	12,605,027	(11,973,789)	-	14,216,419

17 b. Statement of Funds (Charity)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,956,337	-	(153,467)	390,875	7,193,745
Church Buildings	352,393	3,129	(209,900)	407,761	553,382
Church Development	7,120	-	-	-	7,120
Schools Operating	145,951	-	(94,667)	10,148	61,432
Other Program Funds	626,309	39,758	(200,517)	81,120	546,670
Total Designated Funds	8,088,110	42,887	(658,551)	889,904	8,362,349
General Funds					
Tithe Fund	(898,254)	7,365,019	(6,605,671)	(19,847)	(158,753)
Other General Funds	2,881,925	2,984,519	(2,009,425)	(825,225)	3,031,795
Total General Funds	1,983,671	10,349,538	(8,615,096)	(845,072)	2,873,042
Total Unrestricted Funds	10,071,781	10,392,425	(9,273,647)	44,832	11,235,391
Restricted Funds					
Donations for World Missions	58,844	445,617	(445,627)	(55,924)	2,910
Church Building Funds	83,008	-	-	-	83,008
Local Evangelism	134,954	98,989	(335,454)	11,092	(90,419)
Local Congregational Funds	2,615,436	1,452,024	(1,638,872)		2,428,588
Radio and TV Funds	411,507	-	(23,674)	-	387,833
Other restricted funds	162,158	54,742	(137,125)	-	79,775
Total Restricted Funds	3,465,907	2,051,372	(2,580,752)	(44,832)	2,891,695
Total Funds	13,537,688	12,443,797	(11,854,399)	-	14,127,086

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	7,338,730	-	7,338,730	7,181,029
Current Assets	5,118,839	2,936,187	8,055,026	7,198,822
Creditors due within one year	(1,076,451)	-	(1,076,451)	(608,310)
Creditors due in more than one year	(100,886)	-	(100,886)	(186,360)
Total Funds	11,280,232	2,936,187	14,216,419	13,585,181

19 Net cash flow from operating activities

	2024 £	2023 £
Net incoming resources before revaluations	631,238	1,967,576
Returns on investments & servicing of finance	(11,757)	(16,830)
Depreciation of tangible fixed assets	153,467	161,927
(Increase) / Decrease in stocks	(210)	506
(Increase) / Decrease in debtors	380,339	(321,639)
Increase / (Decrease) in creditors	434,522	76,030
	1,587,599	1,867,570

20 Analysis of cash flows from investing activities

	2024 £	2023 £
Dividends, interest and rents from investments		
Interest received	(11,598)	(6,525)
Interest paid	23,355	23,355
	11,757	16,830
Purchase of property, plant and equipment	(311,168)	(173,745)
Net cash inflow from investing activities	(299,411)	(156,915)

21 Analysis of cash flows from financing activities

Loans received	22,802	-
Less loans repaid	(74,657)	(65,732)
Net cash inflow from investing activities	(51,855)	(65,732)

22 Related party transactions

The charity is affiliated to the British Union Conference of Seventh-day Adventists (a registered charity), Stanborough Park, Garston Watford, herts, WD25 9JZ, and with which the charity has a tithe-sharing agreement.

	British Union Conference	Total 2024	Total 2023
	£	£	£
Tithe-sharing grants received	19,130	19,130	52,000
Other grants received	164,934	164,934	182,593
Tithe-sharing grants made	1,434,770	1,434,770	1,339,275
Tithe-sharing for Pension Deficit	956,513	956,513	892,850
Amounts due to charity < 1 year	197,543	197,543	197,543
Loans due to charity < 1 year	35,953	35,953	63,805
Loans due by charity > 1 year	27,852	27,852	36,398

23 Other related entities

		Country	Description
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	UK	Titular holder of property (Trustees are appointed by BUC executive committee)

NORTH ENGLAND CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1045501

Accounts

North England Conference of Seventh-day Adventists

Registered Charity No (England and Wales): 1045501

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

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North England Conference of Seventh-day Adventists Trustees

Name	Appointed
Rev George Kwame Kumi	9 Sep 2021
Snowdon Reid	23 Jan 2022
Leroy Taylor	23 Jan 2022
Dr Irma Askey	9 Sep 2021
Lana Ashby	9 Sep 2021
Emanuel Bran	9 Sep 2021
Dr Ivan Browne	9 Sep 2021
Glenda Augustine	9 Sep 2021
Dr Leon Ferguson	9 Sep 2021
Obinnaya Iheoma	9 Sep 2021
Jonathan Holder	9 Sep 2021
Joseph Philpot	9 Sep 2021
Shephard Sibanda	9 Sep 2021
Grace Charles	9 Sep 2021
Dr Livingstone Chishimba	9 Sep 2021
Michael Kwasi Agyei-Asare	9 Sep 2021
Richard Russell	9 Sep 2021

North England Conference of Seventh-day Adventists Reference and Administrative Details of the Charity and List of Advisors

Charity Number	1045501
Registered Office	22 Zulla Road Mapperly Park Nottingham Nottinghamshire NG3 5DB
Bankers	Natwest Bank plc 3 Thurland Street Nottingham Nottinghamshire NG1 3DT
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham West Midlands B3 2ES
Auditors	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

TRUSTEES' REPORT

North England Conference of Seventh-day Adventists
Year Ending 31st December 2023

STRUCTURE, GOVERNANCE, AND MANAGEMENT OF THE CHARITY

Constitution

The constitution of the North England Conference of Seventh-day Adventist (NEC) Charity is periodically reviewed, and any changes are presented to the Charity's general assembly (session) for adoption. The next meeting is scheduled for September 2024.

Method of Appointment or Election of Trustees

The management of the Charity is overseen by the Trustees, who are elected and co-opted according to the terms of the constitution. Trustees, constituting the Executive Committee, are elected/re-elected every four years at the Session by delegates representing various church congregations in the region. The Administrative Officers (President, Executive Secretary and Treasurer) are also elected at the Session and hold ex-officio positions on the Executive Committee. Between Sessions, the Trustees, through the Executive Committee, make significant decisions regarding the Charity's activities. Trustees' remuneration and expense levels are determined by the Executive Committee. No Trustee received emoluments exceeding £60,000 for either the current and previous year.

Policies Adopted for the Induction and Training of Trustees

New trustees at the North England Conference receive a comprehensive set of resources, including electronic copies of the Charity's key documents, such as its constitution, Policy Book and minutes from executive committee meetings. They also receive important materials from the Charity Commission, including "The essential trustee - what you need to know, what you need to do," and regular Charity Commission Newsletters. Trustees are further kept informed through bulletins from the Churches Legislative Advisory Service. The primary induction for new trustees occurs at the start of each new term, the last being in November 2021 at the De Vere Staverton Park Conference Centre, with ongoing support provided throughout their term.

Organisational Structure and Decision Making

The Trustees convene approximately every two months to formulate the Charity's strategy. Day-to-day operations are managed by the three administrative officers on behalf of the Trustees. The North England Conference of the Seventh-day Adventist Church serves as the administrative body for the Church in the Midlands, Northern England, and the Isle of Man.

Related Organisations

The Charity maintains relationships with the following constituted bodies of the Seventh-day Adventist Church in Great Britain:

- British Union Conference of Seventh-day Adventists, with which the Charity is affiliated.
- Seventh-day Adventist Association Ltd, a company controlled by the British Union Conference of Seventh-day Adventists, holding the Charity's land and property in trust.
- Stanborough Press Ltd (Publishers) and House of Natural Food Limited (sale of health foods)

- Adventist Development and Relief Agency (ADRA)
- Seventh-day Adventist Trust Company Ltd, a company controlled by the British Union Conference of Seventh-day Adventists, administering legacies

Risk Management

The Trustees diligently manage the significant risks to which the Charity is exposed, particularly those related to operations and finances. Efforts are continually directed toward mitigating these risks through the development and implementation of effective systems and procedures.

Reporting Serious Incidents

The Trustees continue to evaluate the significant risks that the Charity may encounter. They are confident that effective measures have been implemented to minimize exposure to major risks. Additionally, they have ensured that no significant incidents went unreported to the Charity Commission. No incidents were reported to the Charity Commission for the reporting period.

Safeguarding

The Charity engages in activities involving children and vulnerable individuals through local congregations and the Youth, Family and Children's Ministries departments. Comprehensive safeguarding policies are in place, including procedures for DBS disclosure applications for individuals working with children and vulnerable adults.

OBJECTIVES, ACTIVITIES, AND PUBLIC BENEFIT

Principal Objective and Supporting Objectives

The core objective of the Charity is to promote the Christian religion. This is supported by objectives including:

- Cultivate a strong evangelistic vision in all institutions and local congregations.
- Establish and maintain an effective pastoral team to advance the Church's mission.
- Foster diverse and inclusive faith communities that are attuned to the unique needs of their local neighbourhoods.

Specialised Activities

In addition to its primary objective, the Charity engages in specialised activities such as operating a private primary school, organising summer camps for children, youths and families and supporting worldwide denominational activities.

Public Benefit

The Trustees confirm adherence to the Charity Commission's General Guidance on public benefit. The Charity's activities contribute to:

- Good citizenship
- Healthy communities
- Relief of poverty
- Advancement of education
- Promotion of good parenting

GRANT MAKING POLICIES

The Charity operates a fund-sharing policy with the British Union Conference of Seventh-day Adventists, allocating a proportion of received funds for use both within the British Union and internationally. Grants are provided to local congregations based on recovered Gift Aid and approved special needs.

ACHIEVEMENTS AND PERFORMANCE

During 2023, the Charity experienced growth in membership, registering a total of 12,390 individuals through baptism, profession of faith, and membership transfers. The net growth for the year was 214 members. The activities of the Seventh-day Adventist Church in the North of England take place in 107 churches and 38 companies. These activities encompass family worship sessions held weekly, inclusive Bible study classes catering to all age groups from infants to adults, prayer meetings, as well as Adventurer, Pathfinder, and senior citizen clubs. Moreover, the centres host health awareness events and programs designed to provide support to families, with the extent of these activities varying depending on the size and resources available within the local congregation.



The North England Conference is diligently monitoring the progress of its strategic goals through a comprehensive Strategic Plan. Among the key indicators, we are projecting a targeted 5% increase in tithe and offerings, which will play a pivotal role in sustaining and advancing our mission.

The Mission Focus of the Charity is divided in three main areas:

Worship - Seventh-day Adventists were raised by God to call all people to glorify Him. The great controversy between good and evil, and final events in earth's history revolve around who is worthy of our devotion. Adventists are to demonstrate worship to God in spirit and in truth. We need to raise the bar on worship excellence.

Evangelism - Seventh-day Adventists exist to share the Good News of salvation, and of Jesus' second coming to every nation, kindred, and tongue. Every person within our geographical territory needs to hear about Jesus and be given an opportunity of accepting and serving Him.

Discipleship - Seventh-day Adventists need to move from being information-orientated to transformational, by making disciples who make other disciples. Each of us should be mobilised to make disciples of Jesus. A culture of learning and education is required as we work alongside the Spirit of God to transform lives.

Furthermore, our seven strategic goals are accompanied by key performance indicators (KPIs) that provide essential guidance for resource allocation and investment adjustments. These KPIs serve as vital compass points, enabling us to make informed decisions to optimize our impact and better serve the communities we are dedicated to. Through this rigorous measurement and evaluation process, the Charity is committed to achieving not only its goals but also ensuring the responsible stewardship of its resources in pursuit of its mission.

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 over the ability of the charity and 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 and group have adequate resources to continue in operational existence for the foreseeable future. The charity and group therefore continues to adopt the going concern basis in preparing the financial statements.

REVIEW OF ACTIVITIES

Congregational Activities:

Local churches are vibrant hubs of activity, fostering a sense of spiritual community and outreach. Within these churches, a rich tapestry of activities is woven to promote religion and contribute to the well-being of both their congregations and the broader community.

At the core of these activities are the weekly worship services, where congregants gather to worship, reflect, and strengthen their faith. These services serve as a vital spiritual anchor, providing an opportunity for communal connection and growth.

In addition to worship, churches host prayer meetings, creating sanctuaries of solace where individuals can seek divine guidance, offer supplications, and find solace in the power of prayer. These gatherings foster spiritual communion and provide a space for introspection and renewal.

Beyond these foundational practices, local churches are engines of outreach and engagement. Programs encompass dynamic preaching and evangelism efforts, where the message of faith is shared with passion and conviction, reaching both the faithful and those seeking spiritual meaning.

Furthermore, local churches are active participants in community projects aimed at improving the well-being of their neighbourhoods. These projects span a wide spectrum, including health education initiatives that empower individuals to lead healthier lives. Mental health programs offer support, understanding, and resources to address the critical issue of mental well-being.

Parenting programs provide valuable guidance and resources to families, helping them navigate the challenges of raising children in today's world. Life skills development initiatives equip individuals with the tools they need to thrive in various aspects of life, from financial literacy to personal growth.

Through these multifaceted activities, local churches not only nurture the spiritual journey of their members, but also extend a hand of compassion and support to the broader community. They exemplify the core values of faith, service, and community, embodying the essence of their religious mission.

Departmental Activities:

The North England Conference is implementing its mission and strategy through a dedicated array of departments, each overseeing specific ministries. These departments serve as the bedrock for realising our vision within the diverse facets of our organisation:

Family Ministries

The primary objective of the Family Ministries Department is to fortify families through targeted seminars and practical resources, enabling them to grow spiritually and emotionally. This equips them to effectively evangelize within their communities. Our aim is to facilitate restoration in relationships and cultivate a spirit of love and unity amidst diversity, grounded in the teachings of 1 John 4:7-8:

"Beloved, let us love one another, for love is of God; and everyone who loves is born of God and knows God. He who does not love does not know God, for God is love."

The department aligns its initiatives within the strategic framework of the NEC, under the directive '**Forward we Go**'. We focus on:

- **Restoring Trust** (KPI 1.2)
- **Fostering Unity** (KPI 2.3)
- **Rebuilding Relevance within Communities** (KPI 3.1)
- Staying **Digitally Connected** through live streaming (KPI 4.1)
- **Growing Engagement** (KPI 5.1)
- Facilitating **Inclusive Access** (KPI 6.3)

Family Ministries serves as a ministry of grace, upholding biblical principles as the standard for family life and recognizing the deep-seated brokenness that individuals and families may experience in a fallen world. We strive to help families stretch toward divine ideals while embracing the transformative power of God's saving grace and the growth that comes from the indwelling Spirit.

We are deeply committed to supporting people in various relationship statuses—whether married, single, widowed, divorced, or separated—and address the needs of all family members as they navigate life's predictable and unexpected challenges. By fostering strong family bonds, we aim to build resilient Christian families that not only thrive internally but also serve as compelling witnesses to the broader community.

Achievements and Contributions:
The Family Ministries Department has significantly enhanced the spiritual and emotional wellbeing of families across the NEC through various impactful programs and services. Our key achievements include:

- **Family Awareness Days**: Conducted across various churches within the NEC to promote better communication, conflict management, and spiritual growth within families.
- **Marriage Enrichment Weekend**: Designed to strengthen the bonds of marriage through intensive workshops and seminars.
- **Family Camp**: An annual event that brings together families for spiritual nourishment and community building.
- **Singles Ministry**: Focused on the spiritual and social needs of single individuals within the church, providing support and fellowship.
- **Counselling Services Enhancement**: We have expanded our counselling services to better address the needs of individuals and families dealing with various challenges.
- **Safeguarding Awareness Training**: Implemented across the conference to ensure a safe environment for all church members, especially children and vulnerable adults.
- **Family to Family Outreach Seminars**: These seminars equip families to become evangelists in their own communities, promoting family values and Christian teachings.
- **Christian Home and Marriage Week**: An annual event featuring teachings and resources to reinforce Christian values in home and marriage.
- **Family Life Leaders Training**: This program equips leaders to effectively minister to families within their local congregations, enhancing their capability to support and nurture family units blend



These initiatives have collectively instilled hope and promoted wholeness among families within the NEC, significantly contributing to our mission of strengthening family bonds and enhancing community outreach.

Family Awareness Days:

Throughout the period, we have successfully conducted 31 family awareness days across the conference, complementing our broader "Forward We Go" initiatives. These days focused on themes such as improving communication and managing conflict (KPIs 2.1 & 2.2), enriching the familial experience through various special events:



- April 1, 2023 - Rochdale Church Family Day: Part of the area 2 "Forward We Go" days.
- April 2, 2023 - Family Outreach Training: Aimed at enhancing community engagement and outreach capabilities (KPI 5.1).
- May 29 - June 4, 2023 - NEC Camp Meeting: Sharing valuable insights on family relations and hosting seminars on pertinent family topics.
- September 17, 2023 - Community Outreach Day organised by Erdington Church: Focused on combating knife crime within the community.
- Knife Crime community engagement picture September 2023 – 25-30 young people took part in the church and community.
- Christian Home and Marriage Week – 300-400 per night; this includes online.

Family Camp Aberdaron:

Family Camp Aberdaron provides a vital community for many, especially those on the fringes of the church. For some attendees, this camp is their primary experience of church and community. We strive to create a safe, inclusive environment that welcomes everyone, regardless of cultural background, gender, or other characteristics. In 2023, the theme was "Keeping it Real," led by Pastor Mike Baker. This theme allowed us to delve into topics such as the power of words, forgiveness, and maximizing potential, fostering deep personal growth among participants (See Photo of Camp). We had over 91 people in attendance.

Health and Possibility Ministries Departments

The Health Department's activities align with the mission and strategic purpose of NEC by actively engaging churches in health outreach initiatives and promoting sustainable follow-up. The department contributes to the organisation's "Forward We Go!" strategy by addressing three key issues:



1. The Heart of Communities (Issue 3): The Health Department focuses on reaching the core of communities, recognising that churches play a vital role as community hubs.
2. Growing Engagement (Issue 5): The department actively contributes to the goal of growing engagement within communities through collaborative efforts with local and public community health entities, encourages more active participation.
3. Financial Resourcefulness (Issue 7): The Health Department maximises the impact of available resources and actively seeks out public funding and sponsorship. This approach aligns with the organisation's strategic emphasis on financial resourcefulness, ensuring long-term effectiveness in health programmes.

Overall, the Health Department's activities directly support NEC's mission by utilising churches as key partners (NHS, Public Health England, NHS Blood and Organ donations) in health outreach, addressing critical community issues outlined in the "Forward We Go!" strategy, and contributing to the organisation's overall objectives.

Activities and Programmes:

Overview of Health and Possibility Department Activities and Programmes (2023):
1. Grief Presentation at Christian Home and Marriage Week (February 2023): Provided a presentation on grief as part of the Christian Home and Marriage Week, addressing the emotional and mental health aspects of bereavement within the context of families and marriages.
2. Bereavement Care Weekend (17-19 March 2023): Conducted a Bereavement Care Weekend resulting in the establishment of two Bereavement Befriender Groups at Salford Church and Erdington Church. These groups aim to provide support and companionship for individuals experiencing grief.
3. Heart Health Workshop at NEC Camp Meeting (29th May to 4th June): Organised a workshop on heart health during the NEC Camp Meeting at the Hay's Wood Retreat, focusing on educating participants about cardiovascular health and preventive measures.

4. Men's Health Week (11th-16th June): Implemented activities and programmes during Men's Health Week, addressing specific health concerns affecting men and promoting awareness of preventive healthcare measures.
5. NEWSTART Mega Health Weekend at Lincoln Church (24th & 25th June 2023): Collaborated with the Sherriff and Mayor of Lincoln, the Police and Fire Department of Lincoln, and Hope UK for a NEWSTART Mega Health Weekend at Lincoln Church. This event aimed to promote holistic health through the NEWSTART principles, involving various community stakeholders.
6. The Mega Expo at Manchester Piccadilly Church on 16th December 2023, organised in collaboration with various esteemed partners, has been a significant and impactful event. The broad range of organisations involved demonstrates a comprehensive and community-centred approach to health and well-being. Collaborating Organisations: NHS England, Manchester Local Care Organisation, The BHA for Equality, The British Liver Trust, NHS Blood and Transplant Service, We Are Vocal, CAHN (Caribbean and African Health Network), Nuffield Group, NHS COVID and Flu Vaccination Team, Citizen Advice, Medicare Foundation, Be Well Social Prescribers, AAA (Abdominal Aortic Aneurysm), Healthy Hearts, Answer Cancer, Mental Health Team, Dental Team. The event's success is evident in the significant turnout of 661 attendees, indicating active community participation and interest in health-related initiatives.
7. Various Health Expos in Churches: Organised Health Expos in multiple churches, including Leicester Central, Leicester West, Erdington, Handsworth, Camp Hill, Manchester South, Manchester North, Wolverhampton, Leamington Spa, and Kettering. These expos included health screenings, educational sessions, and resources to promote health and well-being.

Community Engagement:



These activities reflect a comprehensive approach to health outreach, covering diverse topics such as grief support, heart health, men's health, and holistic well-being. The collaborative efforts with community leaders and stakeholders demonstrate a commitment to engaging the broader community in health initiatives.

1. Joint Strategic Needs Assessment (JSNA) Integration: Utilising the JSNA provides a systematic understanding of local health needs, aiding in identifying priority areas and specific challenges within the community.
2. Key Stakeholder Interviews: Engaging with key stakeholders ensures health programs align with existing community initiatives, benefiting from collaborative efforts.
3. Participant and Partner Interviews: Direct engagement through interviews provides insights into community perspectives, preferences, and needs, enhancing cultural sensitivity and community acceptance.
4. Relevance and Responsiveness: Insights from qualitative research make health programs more adaptable to evolving community needs, ensuring ongoing effectiveness in addressing health concerns.
5. Community-Centred Approach: Emphasising qualitative research reflects a community-centred approach, fostering a sense of ownership and participation among community members.
6. Continuous Improvement: Regular qualitative research allows for continuous refinement of health programs, with feedback helping to adjust strategies, enhance effectiveness, and address emerging health issues.



Support for Christian Values:

The Health Department has played a crucial role in supporting the spiritual growth and Christian values of members and the broader community by integrating health initiatives with a holistic approach that encompasses physical, mental, and spiritual well-being. Each of the mentioned activities has contributed to spiritual growth and Christian values. By weaving Christian values into health initiatives, the Health Department ensures that its activities contribute not only to physical well-being but also to the spiritual growth of individuals and the broader community. The emphasis on compassion, empathy, community support, and collaboration resonate with Christian principles, creating a holistic approach to health that aligns with the organisation's mission and values.

The Seventh-day Adventist Health Department's commitment to community well-being, collaboration with prominent organisations, and the promotion of comprehensive health principles is unique in the UK. All church members are actively engaged in living the Health Principles and educating their communities and influencing them to live better and healthier lives. The engagement of various health teams and community-focused entities further cements the Seventh-day Adventist Church's role as a proactive contributor to health and wellness in the community.

Initiatives in Fulfilling the North England Conference Charity Mission:

The Health Department has undertaken several new initiatives and established key partnerships to actively contribute to fulfilling the NEC mission. Notable collaborations include:

1. Close Collaboration with NHS England: The department's close collaboration with NHS England is a strategic initiative to align health programs with national health priorities. This partnership involves joint efforts in health promotion, awareness campaigns, and community engagement.
2. Prostate UK Partnership: Partnering with Prostate UK signifies a targeted focus on men's health, particularly addressing prostate health issues. This collaboration involves awareness campaigns, health screenings, and educational initiatives to promote early detection and preventive measures.
3. MIND Partnership for Mental Health: The collaboration with MIND highlights a commitment to addressing mental health issues within the community. Initiatives may include workshops, awareness campaigns, and support services to promote mental well-being and reduce stigma surrounding mental health.
4. Public Health England Collaboration: Partnering with Public Health England indicates a commitment to aligning health programs with national public health strategies. This collaboration involves sharing resources, expertise, and participating in public health campaigns to address prevalent health issues.
5. NHS Blood and Transplant Collaboration: The partnership titled “Kings and Queens give blood” seeks to encourage blood donation among the Black African/Black Caribbean membership. For each cohort of 50 newly registered blood donors a free First Aid training for 30 participants will be provided.

Measuring Impact:
The impact of the Health Department's activities is assessed through:
1. Participant Interviews and Feedback: Interviews and feedback sessions collect firsthand insights from participants, providing qualitative data on the impact of each event.
2. Mega Event Reports: Comprehensive reports detail activities, participation statistics, and outcomes of mega events, offering both quantitative and qualitative data.
3. Budget Validation and Reports: Carefully crafted budgets undergo validation by the treasury department, and detailed reports with receipts provide transparent records of fund utilisation.
4. Continuous Monitoring and Adaptation: Feedback informs continuous improvement, guiding the adaptation of successful strategies in future initiatives.
5. Strategic Alignment Assessment: Assessment considers how outcomes align with the NEC mission and strategic objectives.

Challenges and Opportunities:
The challenge of finding funding for the activities was overcome by collaboration with and recognition by national health providers. The department secured funding for meaningful initiatives aimed at promoting health and well-being within specific communities. Below is a breakdown of the awarded funding and the associated projects:
1. £10,000 by NHS England and Caribbean and African Health Network (CAHN): CAHN COVID-19 Vaccines Uptake Project
The project focuses on supporting the Black African and Black African Caribbean (BABAC) community in promoting COVID-19 vaccine uptake. A children's book has been published as part of the initiative, emphasising healthy lifestyle choices, Christian values, and the importance of vaccination as a social responsibility. The project follows the principles of CELEBRATIONS (Choices, Exercise, Liquids, Environment, Belief, Rest, Air, Temperance, Integrity, Optimism, Nutrition, and Social Support), resulting in increased awareness and understanding of the importance of COVID-19 vaccination within the BABAC community, promotion of healthy lifestyle choices and Christian values among children and families, enhanced community engagement and support for vaccination efforts, and national recognition and partnerships contributing to the visibility of Seventh-day Adventist health programmes, promoting the church's values and image.

2. £20,000 by NHS England: Black African and Black African Caribbean Health Days (MECC Marathon)
The project aims to support the NHSE COVID-19 Vaccination Deployment Programme through Black African and Black African Caribbean Health Days (MECC Marathon). Large Health Expo events will be organised, targeting a minimum of 600 participants. Follow-up programmes will be implemented, focusing on lifestyle choices guided by the NEWSTART principles (Nutrition, Exercise, Water, Sunlight, Temperance, Air, Rest, Trust in a higher power). The expected outcome is active participation and engagement of the community in health-related initiatives and continued national recognition and partnerships, elevating the visibility of Seventh-day Adventist health programmes, and reinforcing the church's values and image.

Conclusion:
1. Community-Centred Health Initiatives: The department has successfully organised a range of health-focused events, including expos, workshops, and health days, reaching

diverse communities. These initiatives demonstrate a commitment to addressing the unique health needs of the community.
2. Strategic Collaborations and Partnerships: Collaborating with esteemed partners such as NHS England, local care organisations, and health-focused foundations showcases the department's ability to forge strategic partnerships.
3. Innovative Approaches to Health Education: The creation of a children's book as part of the CAHN COVID-19 Vaccines Uptake Project reflects innovative approaches to health education. By integrating Christian values and principles of CELEBRATIONS, the department has promoted not just physical health but also spiritual and mental well-being.
4. Comprehensive Health Expos and Mega Events: Mega expos and health events, such as the one at Manchester Piccadilly Church, have provided platforms for comprehensive health education, awareness, and community engagement.
5. National Recognition and Partnerships: Securing funding from NHS England and establishing collaborations with national health entities highlight the department's growing influence and recognition at the national level. This contributes to the broader visibility of the Seventh-day Adventist Church and its values.
6. Spiritual Integration in Health Initiatives: The department has consistently integrated Christian values into health initiatives, acknowledging the interconnectedness of physical, mental, and spiritual well-being. This approach aligns with the mission of promoting not just health but also spiritual growth within the community.
7. Response to National Health Priorities: By actively participating in national health priorities, such as COVID-19 vaccination campaigns, the department has demonstrated adaptability and responsiveness to the evolving health landscape.
The values of collaboration, innovation, community engagement, and a commitment to Christian values align with the NEC mission and strategic purpose, reinforcing the Seventh-day Adventist Church's role as a proactive and holistic contributor to community well-being.

Recommendations:
1. Technology Integration: Launch a website for health resources, providing easy access to information, virtual workshops, and wellness tools.
2. Youth Engagement Programmes: Develop a dedicated youth-focused online platform featuring gamified health challenges, educational content, and peer interaction.
3. Crisis Response Plans: Establish a comprehensive crisis response plan that outlines specific protocols for various health emergencies, like the current measles outbreak and collaborate with local health authorities and organisations to stay informed about potential health crises and coordinate responses effectively.
4. Regular Communication Channels: Implement a dynamic communication strategy, including regular newsletters, podcasts, and video updates to keep the community informed about health initiatives and crisis updates and use messaging apps for real-time communication during health emergencies, providing instant updates and guidance.
5. Sustainability Initiatives: Incorporate sustainable practices into all health events, from reducing waste to promoting eco-friendly transportation options, organise community clean-up events or tree-planting initiatives to combine environmental awareness with physical activity.
These recommendations aim to leverage technology, engage youth, enhance crisis response capabilities, improve communication channels, and promote sustainability. By implementing these strategies, the Health Department can adapt to evolving community needs, foster engagement across demographics, and contribute to long-term community well-being.

Ministerial Association Department

The Ministerial Association supports and complements the strategic goals of the North England Conference by means of a holistic approach:



- *Pastoral Care:* ensuring the well-being of ministerial workers and their families, as well as elders & diaconate
- *Capacity Building:* providing effective leadership development for ministerial workers, elders and the diaconate,
- *Mediation:* applying a reconciliation ministry and offering conflict resolution throughout the complex intersection of relationships (ministerial workers and lay church leaders).

This approach embodies the NEC "Forward We Go" strategic goals of restoring trust, rebuilding relevance, and stimulating growth, while embodying core values of Love, Trust, Growth, Resilience, and Excellence in all ministerial endeavours.

Activities and Programmes:

- January 2023 - **Church Officers Training**, equipping newly-elected church officers -Elders (103) & Diaconate (88)
- April 2023 - **Biblical Exegesis Graduation** – 43 participants successfully graduated; professional training offered by Dr L Turner & Pastor J Holder. Special appreciation for Pastor M Simpson and Ms Y Chambers.
- May 2023 - Ministerial Meeting: **Self-Care Tips for Pastors –** an interactive workshop with K Holford, TED Director for Family Ministries, as keynote speaker. Special appreciation: Pastor M Simpson and Dr B Kastrati.
- June 2023 - **Lay Evangelist Training Course -Mentoring Session for the Pastoral Staff** organised by Ministerial Association & PM Evangelism Dept. with keynote speaker, Pastor H Wright. Special appreciation for Pastor E Daniel.
- July 2023 - **Discipleship and Mentoring Instructors' Training** (another successful joint venture with the Personal Ministries Dept.). About 20 participants received comprehensive training kindly provided by Pastor G Kumi, Pastor M Mbui, Pastor E Daniel and Pastor J Kastrati. Special appreciation for Pastor G Kumi and E Daniel.
- September – December 2023: **Workshop on Mediation and Conflict Resolution** "*The importance of uncomfortable conversations"* conducted at numerous congregations across the NEC as an interactive workshop.
- September 2023 - Ministerial Meeting -**Professional Development for Pastors -** Job Description, Evaluation & Continuing Education with Pastor P Johnson, TED Ministerial Association Director, introducing a new concept - 360-degree evaluation process for the NEC ministerial taskforce based on ministerial competencies – shaping excellence.
- September 2023 – **BUC Internship Symposium** – equipping and professional development of interns organised by Pastor S Ouadjo, BUC Ministerial Director, with participation of NEC presenters Pastor Dr P Herbert & J Kastrati.
- September 2023 - **NEC Ordination and Commissioning Service** – a special celebration of an important milestone of five NEC pastors - Pastor A Gutu, Pr G Hamilton, Pastor Dr G Miller, Pastor S Mugari and Pastor J Philpott. A joint partnership with NEC Presidential – special appreciation for NEC President Pastor G Kumi and Ms Y Chambers.

- October 2023 - **Supervisors' Meeting at Newbold College** – a comprehensive approach towards the process of pastoral formation and field education for NEC-sponsored ministerial students.
- October 2023 - Official **Launch: Competency-based Pastoral Evaluations** for all eligible NEC ministerial workers.
- November 2023 - **BUC "*Reflecting Hope*" Training Retreat** with a massive participation from NEC ministerial workers and lay evangelists (incl. prospective volunteer lay pastors – VLPs. Special appreciation: Pastor S Ouadjo.
- November 2023 - **"ConNECted Leadership" Retreat for NEC Elders, Treasurers and the Diaconate** – an innovative partnership with the Treasury Department (150 participants) with Pr F Russell, leadership expert from USA as keynote speaker and various other workshop contributors from the General Conference, Trans-European Division, British Union Conference and North England Conference including contributions from Dr D Duda, TED President, Pastor S Ouadjo, BUC Ministerial Director and Pastor G Kumi, NEC President – focus on local church officers' capacity building and leadership development. A joint partnership with NEC Treasury (led by M K Agyei-Asare)
- November 2023 - "**ConNECted Leadership" Pastoral Residential Retreat** with Pastor F Russell as keynote speaker (65 pastors and Bible workers in attendance) – focus on capacity building and leadership development of NEC workers.
- November 2023 Agreement reached on **Volunteer Lay Pastors (VLPs) Pilot Scheme** under guidance from Pastor A Wagener-Smith from the Trans-European Division (TED) of Seventh-day Adventists. 11 VLPs formalised to prepare for the 2024 launch of the pilot scheme. Special appreciation for Pastor Dr A Wagener-Smith and Pastor E Daniel.
- November-December 2023 - **Clinical and Pastoral Education (Chaplaincy) Training and Successful Completion** at *AdventHealth*, Orlando, FL, USA, with 8 participants from NEC. This is a practical theological education for ministry of all types, learned in a clinical setting and received certificates at the end of the programme.
- December 2023 – Project Completion**: Competency-based Pastoral Evaluations –** over 167 completed pastoral evaluations – 360° from five evaluators: 1) self; 2) peer; 3) ministerial director; 4) church elder and 5) church member
- December 2023 - "**A Biblical Strategy for Disciple-Making and Evangelism**" an Interactive Training for Pastors and Bible workers with keynote speakers from the world headquarters of the Seventh-day Adventist Church, Pastor J Howard, Pastor J Reeves, and Pastor E Daniel, General Conference, Sabbath School and Personal Ministries Dept. Focus on Community Outreach, Discipleship. Special appreciation: Pastor E Daniel and NEC Administrators.



Community Engagement

Pastors and local church leaders have been trained to address issues arising from local JSNAs (*Joint Strategic Needs Assessments)*, fostering partnerships with local councils and community organisations. Local church leaders are encouraged to grow closer to their surrounding communities by reflecting a comprehensive and community-centric approach to ministry. The Ministerial Association contributes to a healthy and positive church climate through robust leadership

training, competency-based evaluation and training in conflict resolution, which in turn impacts the surrounding communities with meaningful community engagement.

Support for Christian Values



The Ministerial Association has actively and intentionally supported the spiritual growth and Christian values of members and the broader community. The NEC core values of Love, Trust, Growth, Resilience, and Excellence are embodied through pastoral support, training events, leadership development, and innovative initiatives that reach beyond traditional pastoral roles. These efforts appear to have impacted a spiritually vibrant and values-driven community within the North England Conference family of churches.

Initiatives in Fulfilling the North England Conference Charity Mission

The Ministerial Association in the North England Conference (NEC) exemplifies dedication to the NEC strategic goals through innovative initiatives.

- *Stimulating Growth:* The Officers Training and the Biblical Exegesis Training at the beginning of the year served as an excellent starting point to keep local church leaders motivated to learn and become better equipped to serve their congregations as well as their surrounding communities.
- *Rebuilding Relevance:* The *ConNECted Leadership* Retreat empowered and equipped over 150 elders, treasurers and members of the diaconate. The North England Conference, under its "*Forward We Go*" motto, has made "straining forward to what lies ahead" (Phil. 3 -13), a strategic priority for all its 12,000-strong membership. This initiative is one of many examples of successful inter-departmental partnerships and collaborations.
- *Restoring Trust:* The introduction of competency-based 360-degree pastoral evaluations emphasizes a commitment to excellence in pastoral ministry. By evaluating pastors on specific competencies, the department fosters continuous improvement, directly contributing to the NEC's mission of preparing individuals for the second coming of Christ.

Measuring Impact

- 360° Professional Evaluations to assess the performance and quality assurance of pastors. The competencies that were evaluated the questions "Is the Pastor a/an…": Christ-like Follower, Life-long learner, Empowering Leader, Multiplying Disciple Maker, Relational Shepherd, Inspiring Communicator and Effective Administrator. Over 167 evaluations were completed coming from various perspectives, providing a well-rounded view of each pastor's strengths and areas for improvement, thus contributing to their ongoing professional development.
- Participants' Surveys for Retreats and Events helped refine future events based on participants' feedback, following retreats and events organized by the Ministerial Association in 2023. Surveys captured participants' perspectives on the value, effectiveness, and impact of the events. Key areas included the relevance of the content, the quality of speakers and facilitators, and the overall impact on personal and professional development.

- Continuing Evaluation and Feedback through regular team meetings involving key stakeholders, departmental staff, facilitators, and participants provided qualitative insights into the practical application of the knowledge gained from training sessions, retreats, and other programs, allowing for adjustments.

Challenges and Opportunities

1. *Implementation of Competency-based Pastoral Evaluations*:
   - Challenge: Potential reluctance from some ministers in adapting to a new evaluation process.
   - Opportunity: Address reluctance through comprehensive communication, training, and highlighting the long-term benefits of professional growth and creating a safe and supportive space to address needs for improvement.
2. *Launching Volunteer Lay Pastors (VLPs) Pilot Scheme*:
   - Challenge: Ensuring seamless integration of VLPs into pastoral roles may face initial logistical and organizational hurdles.
   - Opportunity: Use the pilot phase to identify and address potential challenges, establishing effective support mechanisms.
3. *Consecutive "ConNECted Leadership" Retreats (Lay Leaders. & Ministerial Residential)*:
   - Challenge: Coordinating schedules and contributions from various contributors across different departments can be logistically complex.
   - Opportunity: Strengthen collaboration through effective communication and shared planning, emphasizing the holistic benefits of the joint retreats.
4. *Clinical and Pastoral Education (Chaplaincy) Training:*
   - Challenge: The intensive nature of the program and travel overseas may pose challenges for participants in terms of time commitment and potential stress.
   - Opportunity: Prioritise participant well-being, offering support and resources to manage the intensity of the training.
5. *Interactive Training on Disciple-Making and Evangelism:*
   - Challenge: Translating the knowledge gained into practical community outreach efforts may pose challenges for some pastors.
   - Opportunity: Empowering pastors with effective strategies for community outreach, aligning with the broader mission of the church and potentially leading to increased membership and engagement.

Conclusion

The Ministerial Association in the North England Conference (NEC) promoted and supported the NEC mission and strategic objectives throughout 2023.

- *Stimulating Growth:* The close cooperation with the Personal Ministries and Evangelism departments was very impactful and rewarding. Various capacity building and training workshops for both the ministerial taskforce and lay church members (elders and diaconate) as well as the launch of the VLP Pilot Scheme proved successful. Strategic partnerships, including interactive training sessions with GC (General Conference), TED (Trans-European Conference) and BUC (British Union Conference) contributors, contributed to an overall professional growth and community outreach.
- *Restoring Trust:* Key achievements include the successful launch of innovative initiatives such as Competency-based Pastoral Evaluations. Commitment to continuous professional development cultivated strong, competent leaders capable of effectively ministering to the diverse needs of the NEC church family.

- *Rebuilding Relevance:* A special highlight was the innovative approach of the "ConNECted Leadership" retreats. Both local church officers and the ministerial taskforce benefited from the capacity building and leadership development workshops, bringing a stronger sense of connectedness.

Recommendations

1. Following due consultation with admin, discuss the scores deriving from the 360° Professional Evaluations with NEC pastors, commending them for areas of enhanced competency but also encouraging them to work on “growth areas” where the scores were lower than expected, resulting in a continuous professional development which meets the evolving needs of pastors and local church leaders.
2. Monitoring and Evaluation of the VLP (Volunteer Lay Pastors) Pilot Scheme for 2024 based on the insights gained during the initial launch. Conduct thorough evaluations, gather feedback from both lay pastors and the communities they serve, and make informed adjustments before scaling up the program.
3. Improve Inter-Departmental Collaboration and Communication to enhance efficacy and efficiency, leading to more comprehensive and impactful programs. Joint planning and execution of events will maximise resources and expertise across various areas of ministry within the conference.

Prayer Ministry Department

Mission and Strategic Purpose

The Prayer Ministry Department has aligned its purpose with the North England Conference’s (NEC) Strategic Objectives - to ‘Restore trust, Rebuild relevance and Stimulate Growth.’ This is achieved by incorporating prayer in all its programs. Through:

1. Organising impactful prayer events to provide spiritual support for churches and individuals in need.
2. Building relationships to foster a community of believers dedicated to prayer.
3. Promoting and supporting Conference-wide events.

Activities and Programs

- Early Morning Devotions – Monday & Wednesday (ongoing)
- Day of Prayer & Fasting - 7th January
- 10 Days of Prayer. 11-21st January
- Prayer24brum. 20th January
- Church Officers’ Training. 22nd January
- School of Prayer Training. 5th 12th 19th 26th February
- 21 Days of Intercession. 27th February – 19th March
- Prayer weekend on the Isle of Man. 7-9th April
- Prayer Room - BUC Ministerial Training. 28-30th April
- Hybrid Camp Meeting. 29th May-4th June

- Thanksgiving Service – Local School. 22th July
- 21 Days Prayer Vigil. 16th September – 7th October
- Conference-wide Day of Prayer 7th October
- Week of Prayer. 4th – 11th November
- End of Year Thanksgiving. 30th December

The Department has also led and facilitated 30 additional prayer activities both online and on site in local churches and communities.

I. Community Engagement

The Department has influenced, supported or led several activities, occurring in local communities, including:

- Parents' Prayer Support Group held monthly
- Prayer emergency hotlines
- Prayer24brum, an annual multi-faith prayer vigil organised by Birmingham Churches Together.
- Weekly Prayer sessions for teachers, pupils and parents at a local school.
- Carol singing at a local hospital
- Visits to nursing homes
- Prayer cell/groups, formed locally

II. Support for Christian Values

The Department has led or facilitated programs in support of the spiritual growth and Christian values of our members and wider community, including:

- 14 Preaching appointments and Prayer conferences
- 6 Prayer Seminars
- 9 Training Workshops infused with the NEC's Missional Focus
- Twice weekly Morning Prayer Devotions.

III. Initiatives in Fulfilling the North England Conference Charity Mission

i. The School of Prayer online program was initiated to equip Prayer Leaders (PLs) and others, who required additional training in Prayer Warfare and Spiritual Authority. Also, annual training for PLs in ministry.

ii. Prayer for 500+ is a list of over 500 names of family members, friends, neighbours, work colleagues being regularly prayed for, with positive results.

iii. Collaborations with the Family Life, Personal Ministries, Health and Youth Departments to facilitate events at field and Conference levels.

IV. Measuring Impact

Evaluations and feedback from prayer events, training programs and zoom polls.

V.	**Challenges and Opportunities**	A significant challenge is the impact the pandemic has had on church demography. There is noticeable reduction in the attendance and engagement of young people and senior members in some churches. However, certain initiatives have developed from this, for example, Parents' Prayer Support groups, Prayer Hotlines and Prayer Vigils acknowledging the needs of young people and elderly adults. In future, the Department could collaborate with parents, Family Life, Youth and Teens Departments to create an environment in which to actively reach out and nurture these groups.
VI.	**Conclusion**	The Department's key achievement is that of creating more opportunities for togetherness and shared experiences, particularly through the 'Forward We Go' initiative promoting Conference Strategic Goals and themes. There has been more interaction with other departments and more connectedness between Conference Leaders and the membership at local level.
VII.	**Recommendations**	The Department could conduct more surveys in collaboration with other departments to determine the church's demography in each area and work together to develop workshops to address specific needs in these communities.

Sabbath School Department

Mission and Strategic Purpose:

The mission and strategic purpose of the North England Conference (NEC) Sabbath School Department is to nurture and facilitate the spiritual growth of individuals through education and discipleship, with the goal of strengthening faith and deepening one's relationship with God.

This is achieved through interactive teaching, training, and mentoring; equipping each individual to subsequently go forth and make disciples for Christ themselves.

This mission fulfils the Biblical Great Commission found in Matthew 28:19-20, which encapsulates the vision of Sabbath School to:

"Go… Teach… and Make Disciples."

The 3 vital core goals of Sabbath School are to:

1. **REACH UP**- To God - Focused on **Bible Study & Prayer.**
2. **REACH IN** - To self and each other's - Emphasising **Fellowship.**
3. **REACH OUT** - To the community and the world - Centred around **Mission.**



The mission, vision, and strategic purpose of Sabbath School predominantly align with two of the NEC's strategic plan's 'Forward We Go' missional focuses, namely:

1. **Discipleship** - To cultivate a transformational ministry of first being a disciple, then making disciples of Jesus through a culture of learning and education.

2. **Evangelism** - To Share the Good News of salvation, and of Jesus' second coming.

These also align with specific elements of North England Conference's 3 object, namely:

1. **Restoring Trust:** through reinforcing the truth of God's word.

2. **Rebuilding Relevance:** through teaching relevant Biblical truths and principles, as well as motivating members to be active members in their communities.

3. **Stimulating Growth:** Through programs and initiatives that focus on personal spiritual growth and strengthening discipling roles.

Activities and Programs.

The following provides an overview of the activities and programs conducted by the Sabbath School department throughout the year 2023.

Sabbath School Training: Three distinct Sabbath School Teacher Training courses were conducted, featuring a repeat of Level 1 and the introduction of Level 2 Teacher Training. Level 2 built upon the foundation of Level 1 by concentrating on the three T's - *Techniques - Essential for Effective Teaching / Facilitating: Bible Study Techniques & Interactive Teaching Structures.*



Sabbath School Emphasis Days: Twelve Emphasis Days were hosted across the North England Conference. Each event prioritised Bible study and prayer, as well as emphasised Fellowship and Mission.

Afternoon workshops were also conducted, covering a range of topics including Prayer and Personal Spiritual Growth.

BUC/ NEC Sabbath School Day of Fellowship: In alignment with the BUC directive, an NEC wide Sabbath School Emphasis Day was conducted at Winson Green SDA Church, in September 2023, under the theme: *'Go… Teach… Make Disciples,'* with a focus on the Sabbath School mission.

Sabbath School Surgery Workshop: The online Sabbath School Surgery Workshop held in July 2023, provided an opportunity for Sabbath School personnel from across the conference to have their questions answered, concerns addressed, and challenges resolved, aiming to improve the organisation and delivery of Sabbath School in the local church.

Sabbath School professionals were present to provide expert advice, guidance, and encouragement.

Community Engagement:

As one of Sabbath School's core values, mission, through community outreach, is emphasised on a weekly basis. Initiatives and projects such as food banks, soup kitchens, and street witnessing, health expos that meet the needs of the community etc are regularly promoted, conducted and reported on in local churches.

Support for Christian Values:

The Sabbath School department has actively supported the spiritual growth and Christian values of our members and the broader community through teaching and training sessions, workshops, preaching, and discipleship activities. Additionally, various resources including workbooks, handouts, and online tools have been made available to further facilitate and enhance this endeavour.

Initiatives in Fulfilling the North England Conference Charity Mission.

The Sabbath School department has collaborated with the Adventist Discovery Centre, situated at the British Union Conference, to endorse their online Bible study courses and distribute their leaflets to those new to the faith. This partnership aligns with the North England Conference's missional focus on Evangelism and the objective of 'building relevance.'

Measuring Impact.

At the conclusion of each event or training, an electronic evaluation form is distributed to all attendees for instant feedback. This feedback has been invaluable in tailoring future events and training sessions to better suit the needs of the members and remain relevant.

In addition, the resources provided at each session or event are not only utilized by the attendees themselves, but extra copies are also taken to share with those within their sphere of influence.

Furthermore, the increasing number of individuals who sign up and register for further training and events serves as a strong indicator that the information shared is beneficial and having a positive impact.

Challenges and Opportunities.

Challenge: The current structure of limited Sabbath School time in local churches, including the delivery method of lesson studies, has contributed to poor attendance.

Opportunity: Implementing Sabbath School Teacher Training sessions, aimed at equipping personnel with the skills to plan and conduct effective Sabbath School sessions, alongside Sabbath School Emphasis days.

During this past year the North England Conference Sabbath School Director has visited quite a few local churches to demonstrate effective Sabbath School delivery methods, in order to address these challenges.

Challenge: The limited application and intentional implementation, at the local church level, of the skills and practices taught at training sessions, as well as Emphasis Days.

Opportunity: The Sabbath School Surgery workshop is one of the initiatives that was implemented by way of a solution. Establishing accountability structures within local churches to ensure that goals set during training sessions and Emphasis Days are followed through and progress is monitored regularly, is another opportunity that would help.

Conclusion.
The key achievements for the Sabbath School Department in 2023 were the training events and Emphasis Days, both of which fully aligned with the North England Conference's strategic plan, 'Forward We Go.' These initiatives focused on the missional priorities of Discipleship and Evangelism, as well as the objectives of Restoring Trust, Rebuilding Relevance, and Stimulating Growth.

Recommendations.

Continuous Training: Provide more online continuous training opportunities throughout the year to reinforce skills, introduce new ideas, and address emerging challenges faced by Sabbath School leaders. This can be done by creating digital training workshops.

Resource Sharing: Create a platform or database where churches can share successful implementation strategies, resources, and best practices related to Sabbath School activities.

Communication & Media Department

Mission & Strategic Purpose
Our work is in alignment with the NEC's strategic shift *'From Digitally Disconnected to Digitally Connected'*. While many of the department's activities are operational, contributing to the regular functioning of the Organisation, there has been a strategic shift focusing on addressing specific areas within the North England Conference. The following section highlights the key departmental activities that have contributed towards this strategic shift.
Activities & Programs
Our department's activities in 2023 can be summarised in four points:

1. **Team Expansion and Staffing**: Transitioning from a part-time director to a full-time team – as well as employing a Media & Broadcast Technician and a departmental secretary with media expertise – has significantly boosted operational capacity.

2. **Quality Improvement in Production**: Improvement in media production quality is evident in major events, adhering to Adventist Brand Guidelines, and elevating overall production standards.
3. **Volunteer Engagement and Reporting**: Strengthening of the volunteer media team contributing to various department operations and the launch of a Reporter Team for story sharing across the Conference.
4. **Infrastructure and Training Enhancements**: Strategic investment in advanced equipment and expanded training opportunities in live streaming, copyright legislation, and social media management, alongside sponsoring digital evangelism conferences.

Community Engagement

The Communication & Media Department is a blend of two worlds: communication and media. Firstly, the department serves the North England Conference, including its various departments, by facilitating both internal and external communication among different levels within the Adventist structure and the public. This role also involves supporting the growth and development of local church leaders and their respective ministries. Secondly, the department oversees the media needs of the Organisation. This includes, but is not limited to, event production, managing the Media Centre, and creating on-demand content. Our department indirectly engages with the community as we support other entities in meeting their objectives.

Measuring Impact

In 2023, our various social media accounts have seen substantial growth, as evidenced by several key statistics:

- **YouTube**: Our content has accumulated 15,000 hours of viewing time.
- **Facebook & Instagram**: We have reached approximately 10,000 people.
- **Social media**: Nearly 9,000 followers have been amassed across all our platforms.
- **Monthly Newsletter**: We now have over 1,000 subscribers.

Challenges and Opportunities

One of the most significant challenges we've encountered in our ministry is the constraint of time. In this digital age, it often feels like there are not enough hours in the day to fulfil our mission as effectively as we desire. However, with challenges come opportunities. The recent addition of two new staff members to our team is a particularly exciting development. This expansion is not just about increasing our workforce; it represents a significant opportunity to enhance the overall capacity and effectiveness of our department. With these new members on board, we anticipate being able to extend our reach and deepen our impact in the lives of those we serve.

Recommendations

As we look to the future, the opportunities to build upon our recent achievements are abundant. Key areas of focus should include:

1. **Expanding On-Demand Content**: The operationalisation of the Media Centre offers exciting possibilities for content creation. We now have the capability to produce a diverse range of videos for social media and podcasts on topics like Christian apologetics. In today's digital era, where the consumption of online content is at an all-time high, it's crucial for the church to produce high-quality, engaging content accessible to both our members and non-Adventists.
2. **Enhancing Digital Evangelism**: The importance of a strong online presence for our church cannot be overstated. In an increasingly digital world, our focus should extend beyond traditional events to developing innovative online initiatives. Embracing

digital evangelism will allow us to connect with a broader audience, leveraging social media and other digital platforms to spread our message and values more effectively.

Conclusion
The growth and improvements within our department have been both significant and inspiring. As we look forward to the next year, I am filled with excitement and optimism. I hope the journey ahead is one of impactful achievements and meaningful contributions to the Seventh-day Adventist Church and the wider British society.

Community Services Department

The Community Services Department's activities align with the mission and strategic purpose of NEC (North England Conference of Seventh-Day Adventists) by actively engaging churches in health outreach initiatives and promoting sustainable follow-up. The department contributes to the organisation's "Forward We Go!" strategy by addressing three key issues:
1. The Heart of Communities (Issue 3): The Health Department focuses on reaching the core of communities, recognising that churches play a vital role as community hubs.
2. Growing Engagement (Issue 5): The department actively contributes to the goal of growing engagement within communities. Through collaborative efforts with local and public community health entities, encourages more active participation.
3. Financial Resourcefulness (Issue 7): The Health Department maximises the impact of available resources and actively seeks out public funding and sponsorship. This approach aligns with the organisation's strategic emphasis on financial resourcefulness, ensuring long-term effectiveness in community outreach programmes.

Activities and Programmes:
Overview of Community Services Department Activities and Programmes (2023):
In 2023, the community services department focused on empowering and building capacity in various community projects:
1. Capacity Building: A Grant writing workshop series 1st – 5th March equipped churches with skills to secure funding. The training included presentations on community assessment, project planning and management, community engagement, and communication.
2. Monitoring and Evaluation: New and existing projects received funding and underwent visitation and evaluation processes.
These initiatives collectively aimed at empowering existing projects, fostering collaboration, and building a supportive environment for community development in 2023.

Community Engagement and Support for Christian Values:
In 2023, several community service projects received support through funding, visitation, and evaluation:
1. Yardley Community Services Food Pantry: *Compassion and Service*. Distributing emergency food parcels to individuals with limited or no access to food, facilitated through referrals from the local council. The act of facilitating referrals through the local council exemplifies a commitment to serving the community's most vulnerable members.
2. Coventry District Community Services Warm Hub & Community Café: *Compassion, Service, and Community Building*. Providing a warm, safe space offering advice, combating isolation, and serving healthy hot food. Church members provide financial and benefits advice services in Radford and wider Coventry. The warm hub and café

embody Christian values by offering a warm, safe space to combat isolation. Providing advice, healthy hot food, and financial services reflects a commitment to holistic care and community building.

3. Coventry Social Supermarket: *Compassion and Justice*. Opening a social supermarket to assist residents facing food poverty reflects compassion for those in need due to the cost-of-living crisis. The project also addresses social justice concerns related to the cost-of-living crisis by providing affordable access to essential food items.
4. Mobile Food Ministry in the Centre of Liverpool: *Service and Outreach*. The mobile food ministry exemplifies service and outreach by mobilizing volunteers to provide prepared food packages, hot drinks, and clothing in Liverpool's city centre. This outreach effort demonstrates a commitment to meeting the immediate needs of the community.
5. Northampton Central Seventh-Day Adventist Church Food Bank: *Compassion, Service, and Community Support*. Connected with the "Restore Northampton" network, offering a range of essential items, including clothing, toiletries, household cleaning items, and baby care products, in addition to a diverse selection of food and literature. The inclusion of religious literature aligns with a holistic approach to meeting both material and spiritual needs.
6. Wednesfield Baby Bank: *Compassion, Service, and Community Support*. Providing parcels of essential baby items such as nappies, toiletries, wipes, clothing, and blankets. Additionally, the project focused on recycling preloved or new baby items from the community and acted as a referral source for local agencies, including social services, health services, refugee and migrant centres, and community groups. The project addresses both material and practical needs within the community.
7. Back to Nature Food Bank Kings Norton: *Stewardship, Service, and Health*. Supplying the Kings Norton church food bank with fresh, homegrown produce aligns with stewardship principles. Additionally, providing health education demonstrates a commitment to the well-being of the community, reflecting Christian values of service and care for the whole person.

In summary, each project, through its specific activities, reflects Christian values by embodying principles of compassion, service, justice, community support, and holistic care for individuals and families in need.

Initiatives in Fulfilling the North England Conference Charity Mission:

The Community Services Projects collectively contribute to fulfilling the North England Conference's charity mission by addressing immediate needs, combating systemic challenges, and promoting holistic well-being within their respective communities. These initiatives exemplify a commitment to service, compassion, and outreach, aligning with the broader objectives of charitable missions associated with religious organizations. Through diverse approaches, such as emergency food distribution, warm community spaces, social supermarkets, mobile outreach, baby care support, and sustainable food supply, these projects aim to make a positive impact on individuals and families in need, reflecting the core values of Love, Trust, Growth, Resilience, and Excellence as outlined in the strategic plan.

Measuring Impact:
The impact of the Health Department's activities is assessed through:
1. Participant Interviews and Feedback: Interviews and feedback sessions collect firsthand insights from participants, providing qualitative data on the impact of each event.
2. Mega Event Reports: Comprehensive reports detail activities, participation statistics, and outcomes of mega events, offering both quantitative and qualitative data.
3. Budget Validation and Reports: Carefully crafted budgets undergo validation by the treasury department, and detailed reports with receipts provide transparent records of fund utilisation.
4. Continuous Monitoring and Adaptation: Feedback informs continuous improvement, guiding the adaptation of successful strategies in future initiatives.
5. Strategic Alignment Assessment: Assessment considers how outcomes align with the NEC mission and strategic objectives.

Challenges and Opportunities:
Challenges for Community Service Projects:
1. Obtaining Public Funding: Securing consistent public funding can be challenging due to budget constraints, changing political priorities, and competition with other community initiatives.
2. Catering to Diverse Communities: Meeting the unique needs of diverse communities can be complex, as cultural, linguistic, and socio-economic differences may require tailored approaches.
3. Sustainability: Maintaining long-term sustainability can be difficult, especially if projects heavily rely on short-term funding or face volunteer burnout.
4. Quality Assurance in Volunteer-Led Initiatives: Ensuring consistent quality in volunteer-led initiatives can be challenging due to varying skill levels, commitment, and training of volunteers.
Opportunities for Community Service Projects:
1. Building Strong Partnerships with Public Entities: Collaborating with public entities, such as local governments or agencies, can open avenues for additional funding, shared resources, and increased community reach.
2. Collaboration with Local Community Organizations: Collaborating with local community organizations can leverage shared resources, enhance community engagement, and provide a more comprehensive approach to addressing community needs.
3. Continuing Education for Volunteers: Offering ongoing training and education for volunteers not only enhances their skills but also ensures they stay informed about evolving community needs and best practices.

Conclusion:
The highlighted community service projects, from food pantries to baby banks and mobile food ministries, exemplify values deeply rooted in compassion, service, and community support. These initiatives, spanning Yardley to Kings Norton, showcase a commitment to addressing diverse needs, from emergency food distribution to sustainable, locally sourced produce. The challenges faced, such as obtaining public funding and ensuring sustainability, are met with resilience and creative solutions. Opportunities lie in forging strong partnerships with public entities, collaborating with local organizations, and providing ongoing education for volunteers. In their collective efforts, these projects epitomize the enduring Christian values of empathy, outreach, and holistic community care.

Recommendations:
1. Technology Integration: Embrace technology to enhance efficiency and reach. Develop a user-friendly website for project updates, online donation platforms, and volunteer sign-ups. Utilize social media for community engagement, awareness campaigns, and real-time updates on project activities.
2. Youth Engagement: Foster youth involvement through mentorship programs, workshops, and leadership opportunities within projects. Create a dedicated youth advisory board to gather insights, ensuring that initiatives resonate with younger demographics and encourage long-term community involvement.
3. Inter-departmental Collaboration: Foster collaboration with other church departments, such as Pathfinders and Youth, to support the mostly elderly volunteers. Develop cross-departmental training programs, where youth can assist in technology training, and mentorship. This collaboration ensures a more inclusive and supportive community, benefiting from the strengths of various age groups within the church.
4. Regular Communication Channels: Establish a consistent and transparent communication strategy. Implement regular newsletters, email updates, and community forums to keep stakeholders informed. Utilize multimedia channels for engaging content, showcasing project impact, and sharing success stories.
5. Sustainability Initiatives: Implement eco-friendly practices, such as waste reduction, energy efficiency, and sourcing local produce. Develop partnerships with environmentally conscious organizations. Engage the community in sustainability workshops and initiatives to create a shared commitment towards long-term environmental well-being.

Stewardship Department

The Stewardship Department recognizes God as the Creator and ultimate owner of everything in the world. In response, we dedicate ourselves and all that we possess to His glory and honour, aiming to live our lives as a blessing to others. God has empowered us to be stewards of the myriad gifts He provides, including our time, abilities, possessions, and the natural resources of the Earth. Our primary focus is to encourage members to trust in God as the sovereign owner and provider, and to engage actively in His mission through regular and systematic giving. Aligned with the NEC's strategic plan, our department operates under the initiative '**Forward we Go'**, particularly focusing on digital engagement through our live the church's financial resources through **KPIs 7.1, 7.2, and 7.3**, which support our efforts to become more financially resourceful and sustainably managed.

The department has made significant strides in promoting the principles of stewardship through a variety of educational formats. We've conducted seminars both online and in-person, held annual training sessions for stewardship leaders, and emphasized that stewardship extends well beyond mere financial management.

Key Achievements Include:
Educational Outreach: We have promoted a comprehensive understanding of stewardship through the eight pillars: Body, Terra (Earth), Talents, Time, Technology, Ties (relationships), Treasure, and Testimony. These pillars encapsulate the broad scope of stewardship, emphasizing holistic management of all resources.

Gift Aid Program Promotion: We have actively encouraged and facilitated the participation in the Gift Aid program, enhancing the financial contributions to the church without extra cost to our members.

Encouraging Faithfulness in Tithes and Offerings: A central part of our mission has been to foster a culture of generosity and faithfulness in managing God's provisions.

Stewardship Emphasis Days: These special days are dedicated to educating and engaging the congregation on the importance of responsible stewardship.

Stewardship Officers Training: We ensure our leaders are well-equipped with the knowledge and skills to effectively guide others in the principles of stewardship.

Themed Online Broadcasts: Utilizing digital platforms, we have expanded our reach, providing accessible stewardship training and discussions to a wider audience.
These initiatives have collectively advanced our department's mission to cultivate a well-rounded approach to stewardship within the church community.

Education: Our department has provided extensive training and development for local church stewardship leaders, primarily through our online officer training sessions conducted in January. Additionally, we distribute the GC monthly newsletters and our own quarterly publication, Dynamic Steward, both of which are available online and on our website. These resources offer valuable insights into effective stewardship practices, focusing on both visitation and systematic giving. Our training consistently covers the eight stewardship pillars, providing a comprehensive view of stewardship that emphasizes not only financial responsibility but also, and most importantly, our relationship with God.

Promotion of Gift Aid Program:
We have actively promoted the benefits of the Gift Aid program across all our events. The introduction of the '7' app in June 2023 has particularly resonated with our youth, serving as a significant motivator.

On our awareness days, we provide detailed explanations about church financing and the mechanics of the Gift Aid system. These sessions typically result in one or two new applications for Gift Aid per event. Our online revival week in 2023, titled "GET READY," included a special focus on Gift Aid and tithing, particularly highlighted on Friday, 1st December 2023.

For more details, visit our session at YouTube
https://www.youtube.com/watch?v=7HLn6vc0DxQ&list=PLH4Qm9Q43BrEl34P9oOeJMNL4icg_adUU&index=7

Encourage Faithfulness in Tithe & Offerings:
Throughout this period, we have consistently emphasized the importance of being faithful to God in all our actions and words, both through direct communication and our various programs. In May 2022, we reached out to our entire constituency to express gratitude for the steadfastness of the NEC membership, particularly noting how we maintained our tithe income throughout the pandemic. Despite these challenging times, the commitment of our members remained strong, supporting the vital work of our church. In 2021, our average monthly tithe income was approximately £578,000. Recognising the growing needs of our mission, we set a new target of £700,000. We are pleased to report that in 2023, our average monthly tithe income increased to £712,733. This achievement is a testament to the blessings God has bestowed upon His church and the unwavering dedication of His people.

For a detailed comparison, please refer to our Tithe Report from January to August 2023, which shows an average 20% increase in tithe income compared to the previous year, successfully reaching our £700,000 target. We give all praise to God for His abundant provision. Stewardship Emphasis Days: Throughout this period, we have hosted 13 Stewardship Awareness Days across the conference, complementing the broader "Forward We Go" days and weekend events conducted in all areas of the conference.

These Awareness Days were centred around the theme "Commissioned: God First," focusing on discovering personal talents and responsibilities in Christian service. The events also delved into practical aspects such as financial management, emphasising the importance of family budgeting and understanding one's personality profile in relation to spending and saving habits. Participants engaged in exercises to analyse their personality profiles, identifying strengths and weaknesses that impact their financial behaviour. This analysis is crucial for correcting detrimental habits and planning effectively for the future, including retirement.

We highlighted five common financial personality types:
1.The Spender
2. The Miser
3. The Avoider
4. The Impulsive
5. The Planner

These types align with our Key Performance Indicators (KPIs 4.1 & 4.3 and KPIs 7.1, 7.2, and 7.3), focusing on digital connectivity and financial resourcefulness. Key Events Included:

Northampton, 10th to 12th March 2023: A weekend of workshops and seminars. We had 150 in attendance throughout the weekend.

Camp Hill, 13th May 2023: This day highlighted the importance of recognising our role as co-workers with God, managing the resources He bestows upon us, such as life, talents, jobs, and finances. Pastor Francis emphasised the need to change our mindset and habitually put God first, becoming new creations in Christ in all aspects of our lives.
These events effectively communicated a message of hope and joy, reinforcing the attendees' relationship with God and encouraging them to strengthen their stewardship practices.

Stewardship Officer Training Days: We continue to empower our stewardship leaders through annual training sessions. Recently, we introduced the angelized offering booklet for 2023, a collaborative effort with the South England Conference of Seventh-day Adventists

Challenges and Solutions:
One of the primary challenges within the department has been changing the members' perceptions of Stewardship, particularly the misconception that it only pertains to financial contributions. Initially, we found that some preaching appointments were being cancelled or reassigned to Family Ministries. Moreover, when we assumed my role, there were only sixteen designated stewardship leaders across the churches in the NEC. We are pleased to report that we now have 24 leaders, some of whom are Treasurers who have embraced

additional stewardship responsibilities. Our educational efforts on the eight biblical principles of Stewardship have been instrumental in changing these perceptions, helping members recognise that stewardship encompasses much more than just financial aspects.

Prison Ministries Department

Introduction

In the spirit of Christ's love, the Prison Ministries department of the North England Conference is committed to bringing love, compassion, and hope to those incarcerated in the nNorth of England. We strive to empower our volunteers with spiritual and personal growth opportunities, enabling them to effectively share the gospel message and provide support to those we serve. In doing so, we seek to fulfil the words of Jesus, '*I was in prison and you came to Me*' (Matthew 25:36).

Volunteer Engagement and Activities

Our ministry is fuelled by the passion and dedication of several volunteer teams from churches across the Conference. These teams regularly conduct Sunday worship services in HM Prisons, engaging with inmates through Bible studies and pastoral care. Our members, some of whom serve as registered volunteer chaplains, offer crucial support, addressing the diverse needs of prisoners.

We also extend our support to the families of those incarcerated, understanding the immense emotional, physical, and spiritual challenges they face. This facet of our ministry has proven to be invaluable and highly impactful.

Our volunteers, driven by a deep sense of calling, are committed to sharing Christian beliefs and hope. Their efforts are particularly evident during our Prison Ministries Days, which are events filled with singing, prayer, scriptural readings, and sharing testimonies of our work in various HM Prisons.

Expanding Our Reach

This year marked a significant milestone as we gained access to two new prisons. We also provided our members with access to an online training event hosted by the Welcome Directory, enhancing our ability to serve diverse groups of inmates, including juveniles and adults, both male and female.

Feedback from team leaders, managing chaplains, prisoners, and prison staff has been overwhelmingly positive. Our presence in the services is highly valued, and there is a growing desire for more frequent visits from our volunteers.

Overcoming Challenges and Future Plans

Gaining access to more prison establishments has been challenging, but we remain hopeful. With perseverance and increased involvement from more churches, we aim to extend our ministry to additional HM Prisons. Our plans also include improving support for prisoners' resettlement into the community—a vital area that requires further development. Furthermore, we are also collaborating with prison administrations on the 'Pen Pal' scheme, which will enable our members to correspond with prisoners who lack external communication.

Impact and Appreciation
The Prison Ministries department has made a profound impact, reaching many young and adult prisoners who previously had no hope or positive outlook on life. The involvement of our members as volunteer chaplains has not only enriched their experience but also allowed them to engage more deeply in this vital work.

Through our evangelistic worship services and various initiatives, we continue to work towards fulfilling the Great Commission of Christ, making disciples and spreading His message of hope and redemption.

Publishing Ministries

The mission of the department is to widely distribute and circulate the SDA Church's literature like autumn leaves wherever we are. That is bibles, magazines, pamphlets, health books and Spirit of Prophecies books etc. to members and the public.

Our strategic purpose is to motivate and encourage our members within our churches in the NEC to individually and collectively get involved in distributing our literature at least a book a month, especially the book of the year, The Great Controversy.

To train our young people and motivate them to get involved in the Literature Ministry.
To recruit and train more Literature Evangelist around the conference.
To encourage and support current Literature Evangelist in the Ministry.

Activities and Programs:
We went out in the summer, with the young people to share/sell books door to door and in churches.
We went out throughout the year to support with full/part-time Literature Evangelist selling books in the markets, churches and door to door.
We visit various churches with the NEC promote, motivate and encourage Literature Evangelism.

Community Engagement:
The main duty is to work within the community visiting other Christian denominational churches, homes, market places with our publications.

Support for Christian Values:
All our publications promote positive Christian values, such as healthful living, good and positive behaviours in children and young people, family life and to lift the knowledge of Christ to those who seek him.

Initiatives in Fulfilling the North England Conference Charity Mission:
This department supports the NEC in achieving its goal by promoting and sharing God's wonderful literature to members and the public.

Measuring Impact:
Books purchased in 2023 = £11,500.00
20 members had training within the year.
20 young person's engaged in summer programs.

Challenges and Opportunities:
The literature evangelist requires display stands.
Most of the current Literature Evangelist are middle aged
We've had great opportunity to distribute Publications in Sunday Churches (about 20+) this year alone and many souls have blessed by this.

Conclusion:
As a result of this ministry, we have been able to reach many people, especially the non-SDA Adventist with the good news of Jesus Christ.
We are praying for more young people to show interest and join the few already involved.

Recommendations:
"We are fast approaching the end. The printing and circulation of the books and papers that contain the truth for this time are to be our work". Testimonies for the church 8:89 (1904)

This is a Ministry we can all get involved. We will therefore recommend that every member should make it a habit to give a book to someone every month. The PM department should factor this into their yearly budget to purchase our Publications from the Stanborough Press and encourage members to distribute them, a book a month. Individual members can also buy the books as their personal ministry to sell them or give them out. Look out for the book of the Year, currently, The Great Controversy.

Women's Ministries

Women's Ministries (WM) New Testament teaches the priesthood of all believers, with each member of God's family valued and called to share in the proclamation of the good news." (GC, WM Handbook, 2007) The NEC Women's Ministries vision statement encapsulates that:
Vision: Women Reaching the World With Jesus
WM Mission and Purpose:

- The mission of the NEC Women's Ministries Department is to encourage, nurture and enable women of all age groups to grow in faith and develop their gifts by getting involved in practical evangelism: giving Bible studies, preaching, teaching, healing, praying, helping, visiting and thus offering a holistic Christian service in our churches and local communities.
- The purpose of the NEC Women's Ministries Department is to support women through counselling, life coaching, mentoring, training and teaching, ensuring that women in the church are supported effectively in their spiritual growth, Biblical understanding and personal challenges.

WM Activities and Programs delivered and community engagement and support for Christian values

Women's Ministries Emphasis Days delivered in Manchester North, Liverpool, Stoke, Chelmsley Wood, Aston.
The WM days are held at the local churches and are open to the community. The days include Interactive Bible study groups, Lectures Practical Christianity, Personal Development workshops, Discussions on Parenting, Seminars on Relationships.
These seminars and workshops are helpful for sharing experiences and solutions.

Special Women's Emphasis Day with guest speaker Heather-Dawn Small GC WM Director – 300 plus attended. The venue was packed to capacity. Women from the wider community attended. We celebrated the work of the Women's days equipping women in many ways to be more involved in the work of the church and the community.

Seminars delivered by WM Director on Personal Development – at Kingsheath church Branch. This was a community project launched by the church and the theme was Taking Charge of your Life. WM Director was invited to present on: How to recognise and overcome depression, Dealing with anger and guilt, Building better relationships. After covid lockdown many individuals are suffering with depression, anger, guilt and broken relationships.

WM Lesson Study on Zoom. These studies are for women and have been regularly attended an average of 12 women each week. Family members have been invited and work colleagues, women from the community. Bible study and Bible study skills are the focus, and these are transferable skills. Zoom is helping us to reach people during lockdown and after.

Initiatives that are fulfilling the NEC and CC mission.

NEC Goal	WM Activity
	Training women to preach – workshops.
MISSION	Running small group Bible study to help women grow spiritually and build better relationships, with resources to help reach community
	Women's Ministry Emphasis days
	Personal Development Seminars
	Delivered seminars on healing from abuse.
SPIRITUAL	Promote NEC Counselling Service
	Women's Ministry Emphasis days
	Reaching people in their homes through Zoom
	Support young women to plan and lead the Young
LEADERSHIP	Women's Conference that meets the needs of young women in church and community.
	WMD Complete Advanced Diploma in Counselling

Measuring Impact

Feedback comes through WhatsApp, phone calls and email messages in the main:

Visitors – 75% are happy with the programs or activities and resources

Follow-up – some have started attending church

Some have learnt skills that they can use at work and home

Members - 85% are thankful for the WM and the WMDays, seminars, workshops and courses have been informative and helped them to understand what WM was about. They now embrace its goals and use its resources. There is a WM Leader in 65% of our churches and they receive resources to support their work and guide them. Training is also well attended 90% of the leaders attended on Zoom WM Leaders Introduction/Induction Training.

Challenges and Opportunities:
The strategy for WM overall is to use in-reach and outreach methods. We want to support our members and help them develop personally and spiritually so that they can reach the wider community. The programs we run help us to do this work.
Our challenges are reaching the wider community. Only a few attend our seminars, workshops, courses. There is always good feedback about the presentations. We are working on better ways of promoting our program of seminars for the wider community.

Conclusion:
The WM Department seeks to support, encourage, and equip women of all age groups. We have a range of programs and deliver them to the members and the wider community. We aim at helping the women in their spiritual and personal development. The NEC is 'dedicated to serving God, sharing the gospel and helping others.' This underpins the work of the WM dept.

Recommendations:
To ensure all churches have a Women's Ministries Department. The WM to develop an in-reach and outreach program to run in the local churches to reach the women within the church and in the community.

Youth Department and Adventist Students on Campus

Our mission is to cultivate a youth culture rooted in self-worth and acceptance through Jesus.
We acknowledge our constant need for transformation by Him. We aim to foster mentally healthy youth who are committed to promoting God's word through their lifestyles. This involves nurturing a culture of dependence on God through prayer and a desire for Bible study and spiritual enrichment.

Key Objectives:
Leadership and Development:
We trained and equipped Youth Leaders to guide young people in their local churches toward a Christ-centred relationship. Our goal is to instil an understanding of the calling to proclaim the Three Angels' Message to communities in need.

Youth Engagement and Return
We cultivated the return of young people to church involvement, by encouraging them to participate in Conference programmes and planned initiatives. Additionally, we aimed to encourage financial support to the church through tithes and offerings and provided funding for University Student Societies.

Innovative Worship:
We strived to encourage more creative and innovative worship styles within and outside the church. This included being inclusive of all individuals, including the indigenous and unchurched through concerts, music-based programmes and creative worship.

Discipleship Programme:
Our plan involved developing a discipleship programme led by Youth Leaders taught through the Senior Youth Leadership Award (SYLA) programme and basic Youth leaders training. These programmes trained emerging youth for leadership roles within their local churches and the wider community.

Seventh-day Adventist Identity:
We are committed to ensuring that young people understand the core beliefs of Seventh-day Adventism. We encouraged them to share these beliefs in their churches, families, and communities, which was demonstrated through Global Youth Day initiatives, University programmes, social media-related programmes etc.

Increased Programme Attendance:
As a measurable goal, we aimed for a 30% annual increase in attendance at youth programmes and events. During the year I can say we exceeded this figure reaching approximately an increase of 45%-100%.

Social Media Engagement:
We enhanced communication and outreach, through social media platforms, with a focus on achieving more interaction e.g., shares, likes and follows on all the Youth platforms.

Spiritual Transformation:
We aimed to increase the number of young people giving their lives to Jesus through Baptism and were glad to witness this happen first-hand hand knowing the Youth department contributed towards the growth of young people.

Youth Event Categories:
All youth events are placed into five main categories:



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 meet-ups, and online programmes.

Activities and Programmes:
15th Jan 23 – Youth Leaders Training 22nd July 23 – Area 6 Day of Fellowship
10th -11th Feb 23 – Relationship Weekend 23rd July 23 – Athletics Day
25th March 23 – Youth Day of Fellowship 30th July 23 – 6th August 23 – Junior Camp
26th March 23 – Mountain Bike Trail Ride 6th – 13th August 23 – Youth Camp
16th April 23 – The Big 7 Sporting event 13th – 20th August 23 – Teens Camp
29th May – 4th June 23 – Camp Meeting 22nd August – 4th September – Thailand Humanitarian Project
14th June – 18th June 23 – Over 25's Camp 9th September 23 – Student Day

Community Engagement:
All events and programmes were geared towards church members as well as members of the community. This included the Camps, Humanitarian projects, sporting events and feeding the homeless programmes run in conjunction with local churches.



Support for Christian Values:
Our online Bible studies and online lives via social media promoted Christian values and provided the youth with an opportunity to talk about their faith.

Initiatives in Fulfilling the North England Conference Charity Mission:
This was met through feeding the homeless programmes, training programmes for the youth and the humanitarian project.

Measuring Impact:
The events and programmes were well attended with growth in numbers per event. Some examples include: The Camps; Junior, Teens, Youth and Over 25's Camp with attendance ranging from 45%-100% increase. A significant difference was found at the Over 25's camp with a 100% increase, (40 persons in 2022 and 80 persons in 2023).

Challenges and Opportunities:
It was always a challenge to keep the youth engaged in all the programmes and
receive support from the local churches.



Conclusion:
The Youth department is a growing movement filled with a range of young people from a
range of backgrounds, cultures and abilities who meet with the common goal of serving Christ. It has been a pleasure seeing these young people flourish in their spiritual development.

Recommendations:
A larger budget and additional support for the Youth department would better facilitate a smoother process and provide a more profitable service for the Youth department.

Children's Ministries

Period	**Jan-Dec 2023**
Statement of aims for 2023	The Mission of the North England Conference Children's Ministries (CM) Department is to nurture children 0 – 14, into a loving, serving relationship with Jesus, through the provision of multiple ministries, where they may experience God's love and grace, through the spiritual leadership of parents, leaders and teachers, equipped to serve.
How do your aims reflect the strategic plan of the Conference?	**NEC Strategic Plan** The CM Department connects on all levels with the NEC Strategic Plan on all levels: 1. Restoring Trust – a) High Trust b) Unity 2. Rebuilding Relevance – a) The Heart of Communities b) Digitally Connected 3. Stimulating Growth - a) Growing Engagement b) Inclusive Access c) Financially Resourceful
How was this accomplished?	
a. Significant programmes ran	**Children's Ministries Training** Event Date Attendance 1. Officer Training Day 15/01/2023 2. Officer Training Day 22/03/2023 3. Equipped for Service 21/05/2023 4. The Online Safety Bill 17/09/2023 4. NEC CM Camp Meeting May 29-June 4 5. Grantham Church 14/01/2023 6. Darlington Church 01/07/2023 7. Chelmsley Wood Church 14/10/2023 8. Darlington Church 01/07/2023 9. Grantham CM Day 15/07/2023 10. Bible Camp Rochdale 22/07/2023 **Children's Ministries Resources** 1. Child Development Handout 2. Asylum and Children Handout 3. County Lines Handout Disability Awareness Handout Look After Children Handout

Equipped for Service Training 25/05/2023
Holiday Bible School
1. Job Description
2. Job Application Form
3. Staff Code of Conduction
4. Safeguarding Policy Form
5. Schedule
6. Budget
7. Incident Form
8. Child Registration Form
9. Child Code of Conduct Form

Angels With A Very Special Message For the World…
1. Drama
2. Reflective Guide 1
3. Reflective Guide 2
4. Reflective Guide 3
5. Reflective Guide 4
6. Reflective Guide 5

Camp Meeting Resource for Local Churches
3 Angels with A Very Special Message For the World…
1. Drama
2. Reflective Guide 1
3. Reflective Guide 2
4. Reflective Guide 3
5. Reflective Guide 4
6. Reflective Guide 5

Resources order by Local Church
1. Coming of Age Packs

b. Identify how the program reflects the strategic plan of the NEC?

The North England Conference Officer Training: Children's Ministries training was conducted across four dates. The NEC Officer Training targeted Children's Ministries Co-ordinators/Leaders and 'Teacher's elected to serve within the Children's Sabbath School team, sharing the mission statement and objectives of the department, illustrating how to plan for the year's programme and how to construct the annual budget; on understanding and implementing the GraceLink Curriculum.

Disability and Special Educational Needs Training: This training is conducted by qualified practitioners. It provides an understanding of the various types of disabilities and best practice in compliance with the 2010 Equality Act. This ministry is vital in opening the church to disabled people, with the message that all are embraced within the family of God.

In 2023 the Children's Ministries Department focused on current issues confronting children, to heighten the awareness of Children's Ministries practitioners, providing relevant to resources to help them support families.

Online Resources:
1. The Children's Ministries Handbook
2. 'Understand and Teach the GraceLink': the curriculum
3. NEC Children's Ministries Calendar of Events

CM Training - January: Training focused on resourcing the local CM Co-ordinator, so that they are fully acquainted with their job description and are empowered to serve.
Sabbath School: The GraceLink Sabbath School Curriculum, goal-oriented Spiritual education: Presents a personal Christ; Teaches a grace orientation; Stimulates an interest in Scripture; Teaches moral responsibility; Embraces ethnic diversity; Promotes the Involvement of youth in service and in mission outreach; Encourages positive self-image.

CM Training:
This training focused on various ministries that may be implemented by the local church, to meet both the needs of the church and local community:

1. Holiday Bible School (HBS): Equips leaders to organise and present Holiday Bible School, fulfilling the following aims:
• To share about the love of God
• To build up relationships between the church and the local community
• To bring children into a caring and loving environment where they feel valued and where relationships matter

• To present Christian teaching in a relevant way through the activities and to reflect it in team relationships...
• To introduce children to the Sabbath School and Pathfinder programmes of the church, not forgetting follow-up programmes for the parents. This Ministry is popular, as it effectively meets the felt needs of local communities for activity schemes during school holidays.

2. Messy Church: Aims:
- To provide an opportunity for people of all ages to worship together
-To create a feeling of belonging.
-To provide a fun, creative time together
-To introduce Jesus through hospitality, friendship, stories and worship.
Messy Church is used to reaching out to the local community, especially to families who may feel isolated or marginalised. This Ministry engages entire families and as forges links with the community.

3. Smart Love: The Smart Love Seminar is 'straight talk' about dating, at a time when it's need most. It helps children make sense of their feelings and the often-conflicting messages from peers and the media. Puberty can be a time of great upheaval for many of our children; it is not surprising really when one considers the changes taking place within the body at this time. 'Smart Love' gives children the opportunity to openly consider the joys and pitfalls of dating. It presents the beauty of dating God's way. God has blessed this ministry in its appeal to children within the church and community and is reflected in the uptake by local Pastors.

Training In Current Affairs: A focus on contemporary issues confronting children and families, providing vital directives in how to deal with these issues within the local church. Topics include, pornography, peer pressure, self-harm suicide and much more. This training hits at the heart of issues confronting children within society, equipping Children's Ministries Teams to provide effective ministry within the church and in reaching out to children within the community, this seminar is hugely popular.

Coming of Age Service: The NEC Children's Ministries 'Coming of Age Service,' is a celebration of God's leading in the lives of our children, recognising their milestones, engaging in prayer, sharing, reflecting, instructing and affirming, culminating in the consecration of their lives to God.
The 'Coming of Age Pack,' consisting of six books. This initiative is sponsored by NEC Children's Ministries Department providing subsidy toward the cost of each pack.
The 'Coming of Age Service,' is a Programme, which consists of three stages.
Stage 1: The first stage consists of recognizing and celebrating the milestones via the prescribed service guidelines, which ends with the group being presented with their coming-of-age packs and receiving the charged to study.
Stage 2: The second stage consists of a year of study; the emphasis here is on discipleship, identity:

1. The local church has the responsibility of arranging regular study with the 4/5- and 11/12-year-olds fundamental belief book within their pack.
2. Parent/s are encouraged to go through the Bible Story Activity book/Teens Edition of, 'The Desire of ages' 'Humble Hero'.
3. The other books may be read by the child.

Stage 3: The third stage is the culmination of the process when the group is presented with their 'Coming of Age' Graduation Certificate, by which time they would have completed their time of special instruction. This Ministry provides children with an understanding of the Church and its doctrinal beliefs.

Children's Ministries Resources
1. As Children's Ministries Director, created the documentation, to assist local churches with administration for the Holiday Bible School.
2. We also wrote the 3 Angels with a Very Special Message program for the NEC Camp Meeting, but also to be used as Holiday Bible School Resource.

In summary, the North England Conference continues to make a significant impact through its departmental activities and events, furthering its mission to serve the community and promote spiritual growth.

Financial Review

The Group relies on the financial support of its membership, which contributed over £9 million in tithes, donations, and offerings. These funds were allocated to various operational needs, including staff salaries, evangelistic endeavours, humanitarian work, education, retirement benefits, and governance. The year-end net income was £8.7 million after tithe sharing and investment income. A net surplus of £1.93 million was achieved during the year.

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).

Trustees are required 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
- prepare the financial statements on the going concern basis unless it is inappropriate to do so

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.

STATEMENT OF DISCLOSURE TO AUDITORS

The Trustees have ensured that the Charity's auditors are aware of all relevant audit information. Adequate steps have been taken by the Trustees to establish their awareness of audit-related matters.

Approved by the Trustees of the North England Conference of Seventh-day Adventists

Signed on their behalf:

Emanuel Bran

Emanuel Bran

Date: 5 June 2024

Independent Auditor's Report to the Trustees and Members of the North England Conference of Seventh-day Adventists For the year ended 31 December 2023

Opinion

We have audited the financial statements of North England Conference of Seventh-day Adventists for the year ended 31 December 2023 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 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.

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 requires 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.

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. 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

10/09/2024

Date:

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.

North England 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:		**£**	**£**	**£**	**£**	**£**	**£**
Income from donations and legacies							
Donations		9,018,283	1,322,869	10,341,152	8,076,968	1,132,505	9,209,473
Grants		198,605	-	198,605	318,907	513,897	832,804
Legacies		86,858	-	86,858	-	17,500	17,500
Government grants		676,185	655,432	1,331,617	474,556	695,622	1,170,178
Donations and legacies	2	9,979,931	1,978,301	11,958,232	8,870,431	2,359,524	11,229,955
Charitable activities	3	388,193	-	388,193	309,434	-	309,434
Investment income	4	6,525	-	6,525	5,218	-	5,218
Other income	5	4,950	-	4,950	-	-	-
Total		**10,379,599**	**1,978,301**	**12,357,900**	**9,185,083**	**2,359,524**	**11,544,607**
Expenditure on:							
Charitable activities:	6	8,758,217	1,568,774	10,326,991	8,140,339	1,376,119	9,516,458
Governance	11	63,333	-	63,333	59,245	-	59,245
		8,821,550	**1,568,774**	**10,390,324**	**8,199,584**	**1,376,119**	**9,575,703**
Net income/(expenditure)		**1,558,049**	**409,527**	**1,967,576**	**985,499**	**983,405**	**1,968,904**
Transfers between funds		(40,843)	40,843	-	57,825	(57,825)	-
Net movement in funds		1,517,206	450,370	1,967,576	1,043,324	925,580	1,968,904
Fund balances brought forward		8,596,612	3,020,993	11,617,605	7,553,288	2,095,413	9,648,701
Fund balances carried forward		**10,113,818**	**3,471,363**	**13,585,181**	**8,596,612**	**3,020,993**	**11,617,605**

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

North England 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:							
Donations		8,965,707	1,322,869	10,288,576	8,065,249	1,130,386	9,195,635
Grants		239,593	-	239,593	277,144	513,897	791,041
Legacies		86,858	-	86,858	-	17,500	17,500
Government grants		676,205	655,432	1,331,637	474,556	695,622	1,170,178
Donations and legacies	2	9,968,363	1,978,301	11,946,664	8,816,949	2,357,405	11,174,354
Charitable activities	3	273,826	-	273,826	207,632	-	207,632
Investment income	4	6,525	-	6,525	5,192	-	5,192
Other income	5	4,950	-	4,950	-	-	-
Total		**10,253,664**	**1,978,301**	**12,231,965**	**9,029,773**	**2,357,405**	**11,387,178**
Expenditure on:							
Charitable activities:	6	8,665,404	1,568,774	10,234,178	7,987,387	1,371,664	9,359,051
Governance	11	63,333	-	63,333	59,245	-	59,245
		8,728,737	**1,568,774**	**10,297,511**	**8,046,632**	**1,371,664**	**9,418,296**
Net income/(expenditure)		**1,524,927**	**409,527**	**1,934,454**	**983,141**	**985,741**	**1,968,882**
Transfers between funds		(40,843)	40,843	-	59,553	(59,553)	-
Net movement in funds		1,484,084	450,370	1,934,454	1,042,694	926,188	1,968,882
Fund balances brought forward at January 1		8,587,697	3,015,537	11,603,234	7,545,003	2,089,349	9,634,352
Fund balances carried forward at December 31		**10,071,781**	**3,465,907**	**13,537,688**	**8,587,697**	**3,015,537**	**11,603,234**

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

North England 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	12	7,181,029	7,169,211	7,181,029	7,169,211
		7,181,029	7,169,211	7,181,029	7,169,211
Current Assets					
Stocks	13	1,760	2,266	-	-
Debtors	14	1,519,119	1,197,480	1,510,708	1,191,242
Cash at bank and in hand		5,677,943	4,033,020	5,632,745	4,010,064
Total Current Assets		7,198,822	5,232,766	7,143,453	5,201,306
Creditors: Amounts due within a year	15	608,310	499,482	600,434	482,393
Net Current Assets		6,590,512	4,733,284	6,543,019	4,718,913
Creditors: Amounts due after one year	16	186,360	284,890	186,360	284,890
		186,360	284,890	186,360	284,890
Total Net Assets		**13,585,181**	**11,617,605**	**13,537,688**	**11,603,234**
Fund balances					
Unrestricted		10,113,818	8,596,612	10,071,781	8,587,697
Restricted		3,471,363	3,020,993	3,465,907	3,015,537
Total Funds	**17**	**13,585,181**	**11,617,605**	**13,537,688**	**11,603,234**

Approved and authorised for issue by the Board of Trustees on 29/07/2024
and signed on its behalf by:

M Agyei-Asare
Treasurer



The notes on pages 56 to 68 form part of these accounts.

North England Conference of Seventh-day Adventists

Cash flow statements

for the year ended 31 December 2023

A Statement of cash flows	Note	2023 £	2022 £
Cash flow from operating activities			
Net cash provided by (used in) operating activities	19	1,901,230	927,685
Cash flows from investing activities			
Net cash provided by (used in) investing activities	20	(190,575)	370,704
Cash flows from financing activities			
Net cash provided by (used in) financing activities	21	(65,732)	(106,537)
Change in cash and cash equivalents in the		1,644,923	1,191,852
Cash and cash equivalents at the beginning of the year		4,033,020	2,841,168
Cash and cash equivalents at the end of the year		**5,677,943**	**4,033,020**

B Analysis of changes in net debt	01 January 2023	Cash flow	Other non-cash	31 December 2023
Cash:				
Cash at bank and in hand	4,033,020	1,644,923		5,677,943
less:Deposits treated as liquid resouces	(443,461)	(165,494)		(608,955)
	3,589,559	1,479,429		5,068,988
Cash equivalents:				
Deposits included in cash	443,461	165,494		608,955
	4,033,020	1,644,923		5,677,943
Debt:				
Debts due within one year	(55,377)	65,732	(48,697)	(38,342)
Debts due after more than one year	(171,252)		48,697	(122,555)
	3,806,391	**1,710,655**	-	**5,517,046**

North England Conference of Seventh-day Adventists
Notes to the Financial Statements
for the year ended 31 December 2023

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 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 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 does not recognize 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 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 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.

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. 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**

Funds are transferred between organisations at monthly internal exchange rates for inter-organisational transfers, and at 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 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%
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 Cconference

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 open market value.

1.16 **Accounting for local congregation**

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

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 the Conference as Conference Funds. These funds belong to the Conference 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 Conference accounts comply with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' effective 1 January 2015, which require 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 as belonging to the Conference, and 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 their understanding.

1.16 **Accounting for local congregation funds (continued)**

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 Conference of Mission.

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.

1.17 **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.

1.18 **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 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**	**2023**		
		Unrestricted Funds	**Restricted Funds**	**Total Funds**
	Group:	**£**	**£**	**£**
	Tithe contributions from members in affiliated congregations	8,928,502	-	8,928,502
	Grants from British Union Conference of Seventh-day Adventists	51,000	-	51,000
	Donations for charity's activities in other geographical areas, from members of affiliated congregations	-	443,616	443,616
	Donations in local congregations	46,008	833,245	879,253
	Donations for church buildings	-	46,008	46,008
	Tax recoverable on Gift Aid donations	676,185	655,432	1,331,617
	Subtotal of base donations	9,701,695	1,978,301	11,679,996
	Donations	43,773	-	43,773
	Legacies	86,858	-	86,858
	Grants	147,605	-	147,605
	Subtotal of other donations	278,236	-	278,236
	Total income from donations and legacies	9,979,931	1,978,301	11,958,232

2 Income from donations and legacies (continued)

	2023		
	Unrestricted Funds	***Restricted Funds***	***Total Funds***
	£	***£***	***£***
Charity:			
Tithe contributions from members in affiliated congregations	8,928,502	-	8,928,502
Donations for charity's activities in other geographical areas, from members of affiliated congregations	-	443,616	443,616
Donations in local congregations for local use	-	833,245	833,245
Donations for church buildings	-	46,008	46,008
Tax recoverable on Gift Aid donations	676,205	655,432	1,331,637
Subtotal of base donations	9,604,707	1,978,301	11,583,008
Donations	37,205	-	37,205
Legacies	86,858	-	86,858
Grants	239,593	-	239,593
Subtotal of other donations	363,656	-	363,656
Total income from donations and legacies	9,968,363	1,978,301	11,946,664

	2022		
Group:	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	£	**£**	**£**
Tithe contributions from members in affiliated congregations	7,855,012	-	7,855,012
Donations in local congregations for local use	-	1,046,746	1,046,746
Donated assets	141,348	42,416	183,764
Tax recoverable on Gift Aid donations	474,556	695,622	1,170,178
Subtotal of base donations	8,470,916	1,784,784	10,255,700
Donations	80,608	43,343	123,951
Legacies	-	17,500	17,500
Grants	318,907	513,897	832,804
Subtotal of other donations	399,515	574,740	974,255
Total income from donations and legacies	8,870,431	2,359,524	11,229,955
Charity:			
Tithe contributions from members in affiliated congregations	7,855,012		7,855,012
Donations in local congregations for local use	-	1,046,746	1,046,746
Donated assets	141,348	42,416	183,764
Tax recoverable on Gift Aid donations	474,556	695,622	1,170,178
Subtotal of base donations	8,470,916	1,784,784	10,255,700
Donations	68,889	41,224	110,113
Legacies	-	17,500	17,500
Grants	277,144	513,897	791,041
Subtotal of other donations	346,033	572,621	918,654
Total income from donations and legacies	8,816,949	2,357,405	11,174,354

3 Incoming Resources from charitable activities

	2023		
	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	£	**£**	**£**
Group			
Church Ministry	273,826		273,826
Education	594,452	-	594,452
Total Charitable Income	868,278	-	388,193
Charity			
Church Ministry	273,826		273,826
Total Charitable Income	273,826	-	273,826

3 Incoming Resources from charitable activities (continued)

	2022 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Church Ministry	309,434	-	309,434
Total Charitable Income	309,433	-	309,434
Charity			
Church Ministry	207,632	-	207,632
Total Charitable Income	207,631	-	207,632

4 Investment Income

	2023 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Return on local cash	6,525	-	6,525
	6,525	-	6,525
Charity			
Return on local cash	6,525	-	6,525
	6,525	-	6,525

	2022 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Return on local cash	5,218	-	5,218
	5,218	-	5,218
Charity			
Return on local cash	5,192	-	5,192
	5,192	-	5,192

5 Other Incoming Resources

	2023 Unrestricted Funds £	Restricted Funds £	Total Funds £
Group			
Gain on sale of assets	4,950	-	4,950
Total Other Income	4,950	-	4,950
Charity			
Gain on sale of assets	4,950	-	4,950
Total Other Income	4,950	-	4,950

6 Expenditure by Charitable Activity

Summary by fund type	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Group			
Church Ministry	5,860,882	1,180,943	7,041,825
Education	401,260	-	401,260
Objectives in other geographical areas	1,603,225	387,831	1,991,056
Retirement responsibilities	892,850	-	892,850
Total Charitable Expenditure	8,758,217	1,568,774	10,326,991
Charity			
Church Ministry	5,862,760	1,180,943	7,043,703
Education	308,460	-	308,460
Objectives in other geagraphical areas	1,601,334	387,831	1,989,165
Retirement responsibilities	892,850	-	892,850
Total Charitable Expenditure	8,665,404	1,568,774	10,234,178

Group	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Church Ministry	5,568,031	1,032,754	6,600,785
Education	380,951	4,455	385,406
Objectives in other geographical areas	1,405,560	338,910	1,744,470
Retirement responsibilities	785,797	-	785,797
Total Charitable Expenditure	8,140,339	1,376,119	9,516,458
Charity			
Church Ministry	5,568,035	1,032,754	6,600,789
Education	227,995	-	227,995
Objectives in other geagraphical areas	1,405,560	338,910	1,744,470
Retirement responsibilities	785,797	-	785,797
Total Charitable Expenditure	7,987,387	1,371,664	9,359,051

7 a. Analysis of Resources by Activity

Group	2023 Grant Funding of Activities £	2023 Activities Directly Undertaken £	2023 Support Costs £	2023 Total Expense £
Church Ministry	642,802	5,383,523	1,015,500	7,041,825
Education	170,560	205,110	25,590	401,260
Objectives in other geographical areas	1,991,056	-	-	1,991,056
Retirement responsibilities	892,850	-	-	892,850
	3,697,268	5,588,633	1,041,090	10,326,991

	2022 Grant Funding of Activities £	2022 Activities Directly Undertaken £	2022 Support Costs £	2022 Total Expense £
Church Ministry	569,710	5,179,105	851,970	6,600,785
Education	157,995	206,541	20,870	385,406
Objectives in other geographical areas	1,744,470	-	-	1,744,470
Retirement responsibilities	785,797	-	-	785,797
	3,257,972	5,385,646	872,840	9,516,458

7 a. Analysis of Resources by Activity (continued)

Charity	2023 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	644,693	5,383,522	1,015,489	7,043,704
Education	308,460	-	-	308,460
Objectives in other geographical areas	1,989,165	-	-	1,989,165
Retirement responsibilities	892,850	-	-	892,850
	3,835,168	5,383,522	1,015,489	10,234,179

	2022 Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
Church Ministry	569,710	5,177,722	853,357	6,600,789
Education	227,995	-	-	227,995
Objectives in other geographical areas	1,744,470	-	-	1,744,470
Retirement responsibilities	785,797	-	-	785,797
	3,327,972	5,177,722	853,357	9,359,051

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

Group	2023 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,576,601	161,928	2,660,494	6,399,023
Education	190,543	-	40,157	230,700
	3,767,144	161,928	2,700,651	6,629,723

	2022 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,302,866	198,285	2,529,924	6,031,075
Education	193,028	-	34,383	227,411
	3,495,894	198,285	2,564,307	6,258,486

Charity	2023 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,576,601	161,928	2,660,482	6,399,011
	3,576,601	161,928	2,660,482	6,399,011

	2022 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,302,866	198,285	2,529,928	6,031,079
	3,302,866	198,285	2,529,928	6,031,079

8 Analysis of grants

Grants to individuals	2023 Number of Beneficiaries	2023 Total £	2022 Number of Beneficiaries	2022 Total £
Group - Education Grants & Support	26	38,061	20	36,799
Charity - Education Grants & Support	26	38,061	20	36,799

Grants to institutions		2023		2022	
Name of Institution / grant	Grant description	Group £	Charity £	Group £	Charity £
Primary Schools	Educational Need	70,000	207,900	58,332	128,332
Newbold College	Educational Need	62,499	62,499	62,864	62,864
British Union Conference of Seventh-day Adventists	Mission in other areas	651,781	649,890	559,995	559,995
British Union Conference of Seventh-day Adventists	General Operations	1,339,275	1,339,275	1,184,475	1,184,475
Other grants to Church Entities	General Operations	642,802	644,693	569,710	569,710
Retirement Fund	Past pension deficit	892,850	892,850	785,797	785,797
Total Institutional Grants		3,659,207	3,797,107	3,221,173	3,291,173
Total Grants		3,697,268	3,835,168	3,257,972	3,327,972

9 Governance costs

	2023 Group £	2023 Charity £	2022 Group £	2022 Charity £
Audit costs	61,493	61,493	52,463	52,463
Trustee expenses	1,840	1,840	764	764
Other costs	-	-	6,018	6,018
	63,333	63,333	59,245	59,245

10 Net resources expended

This is stated after charging:	Total 2023 £	Total 2022 £
Depreciation of tangible fixed assets:	161,928	198,285
Reimbursement of expenses to trustees	14,022	2,962
Fees payable to the charity's auditor for the audit of the annual accounts	61,493	52,463

During the year retirement benefits were accruing to 12 Trustees (2022: 12) in respect of pension schemes

11 Staff Costs

	Total 2023 £	Total 2022 £
Staff costs were as follows:		
Wages and Salaries	2,979,106	2,755,467
Social Security Costs	297,029	289,602
Other pension Costs	491,009	450,825
	3,767,144	3,495,894

The average number of employees during the year in the following categories were:	2023 no	2022 no
Charitable activities	79	74
Support activities	12	11
Management and administration	3	3
	94	88

11 Staff Costs (continued)

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

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

	2023	2022
	£	£
Key management	160,636	134,672
Other trustees	136,157	111,073

12 Tangible Fixed Assets

	Freehold Property	Leasehold property	Operational Equipment	Capital Work in Progress	Total
	£	£	£	£	£
Group Cost					
As at 01 January 2023	8,524,820	1,090,187	347,490	-	9,962,497
Additions	119,647	-	54,098	-	173,745
Disposals	-		(14,450)	-	(14,450)
As at 31 December 2023	8,644,467	1,090,187	387,138	-	10,121,792
Depreciation					
As at 01 January 2023	1,890,548	681,847	220,891	-	2,793,286
Charge for Year	116,608	9,198	36,121	-	161,927
On Disposals	-		(14,450)	-	(14,450)
As at 31 December 2023	2,007,156	691,045	242,562	-	2,940,763
Net Book Value					
As at 01 January 2023	6,634,272	408,340	126,599	-	7,169,211
As at 31 December 2023	6,637,311	399,142	144,576	-	7,181,029
Charity Cost					
As at 01 January 2023	8,524,820	1,090,187	347,490	-	9,962,497
Additions	119,647	-	54,098	-	173,745
Disposals			(14,450)	-	(14,450)
As at 31 December 2023	8,644,467	1,090,187	387,138	-	10,121,792
Depreciation					
As at 01 January 2023	1,890,548	681,847	220,891	-	2,793,286
Charge for Year	116,608	9,198	36,121	-	161,927
On Disposals			(14,450)	-	(14,450)
As at 31 December 2023	2,007,156	691,045	242,562	-	2,940,763
Net Book Value					
As at 01 January 2023	6,634,272	408,340	126,599	-	7,169,211
As at 31 December 2023	6,637,311	399,142	144,576	-	7,181,029

13 Stocks

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Departmental supplies	1,760	2,266	-	-
	1,760	2,266	-	-

14 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Due after more than one year				
Loans owed by employees	70,811	1,904	70,811	1,904
	70,811	1,904	70,811	1,904
Due within one year				
Trade debtors	4,351	6,105	-	-
Other amounts owed by related charities	201,784	221,345	197,543	221,212
Amounts owed by local congregations	459,487	325,048	459,487	325,048
Government grants due	325,165	314,573	325,165	314,573
Accrued Income	232	54,813	232	54,813
Prepayments	41,622	17,898	41,622	17,898
Employees	18,522	44,973	18,522	44,973
Other Receivables	397,145	210,821	397,326	210,821
	1,448,308	1,195,576	1,439,897	1,189,338
Total	1,519,119	1,197,480	1,510,708	1,191,242

15 Creditors: Amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank Loans and Overdrafts	38,342	55,377	38,332	54,149
Advances for charitable activities	6,576	11,443	-	-
Due to group undertakings	-	-	17,039	-
Due to associated charities	50,118	55,188	33,079	55,188
Due to local congregations	13,452	2,128	13,452	2,128
Employees	-	167	-	167
Accrued expenses	154,600	149,321	154,600	149,321
Deferred income	10,858	7,245	10,858	3,885
Agency/Trust Accounts	82,865	-	82,865	-
Taxes payable	78,972	84	78,972	84
Other Creditors	172,527	218,529	171,237	217,471
	608,310	499,482	600,434	482,393

16 Creditors: Amounts falling due after one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	122,555	171,252	122,555	171,252
Amounts due to associated charities	63,805	113,638	63,805	113,638
	186,360	284,890	186,360	284,890
Of which amounts falling due after 5 years:				
Repayable by instalments	70,925	91,100	70,925	91,100

17 a. Statement of Funds (Group)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,893,130	-	(269,642)	332,839	6,956,327
Church Buildings	97,095	69,256	50,000	25,585	241,936
Church Development	7,120	-	-	-	7,120
Pension Contributions	8,271	-	-	-	8,271
School Operating	179,366	-	(83,117)	29,570	125,819
Other Program Funds	282,319	24,275	(10,148)	76,574	373,020
Total Designated Funds	7,467,301	93,531	(312,907)	464,568	7,712,493
General Funds					
Tithe Fund	(2,205,779)	12,206,102	(10,609,710)	1,511,000	901,613
Other General Funds	3,335,090	(1,920,034)	2,101,067	(2,016,411)	1,499,712
Total General Funds	1,129,311	10,286,068	(8,508,643)	(505,411)	2,401,325
Total Unrestricted Funds	8,596,612	10,379,599	(8,821,550)	(40,843)	10,113,818
Restricted Funds					
Donations for World Missions	3,059	443,616	(387,831)	-	58,844
Church Building Funds	37,000	46,008	-	-	83,008
Local Evangelism	231,708	109,928	(206,682)	-	134,954
Local Congregational Funds	2,146,279	1,212,611	(826,454)	83,000	2,615,436
Funds for Educational Support	5,456	-	-	-	5,456
Rado and TV Funds	473,617	-	(29,552)	(32,558)	411,507
Other Restricted Funds	123,874	166,138	(118,255)	(9,599)	162,158
Total Restricted Funds	3,020,993	1,978,301	(1,568,774)	40,843	3,471,363
Total Funds	11,617,605	12,357,900	(10,390,324)	-	13,585,181

17 b. Statement of Funds (Charity)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,785,425	-	(161,927)	332,839	6,956,337
Church Buildings	207,552	69,256	50,000	25,585	352,393
Church Development	7,120	-	-	-	7,120
Schools Operating	199,498	-	(83,117)	29,570	145,951
Other Program Funds	535,608	24,275	(10,148)	76,574	626,309
Total Designated Funds	7,735,203	93,531	(205,192)	464,568	8,088,110
General Funds					
Tithe Fund	(3,261,330)	6,892,804	(6,040,728)	1,511,000	(898,254)
Other General Funds	4,113,824	3,267,329	(2,482,817)	(2,016,411)	2,881,925
Total General Funds	852,494	10,160,133	(8,523,545)	(505,411)	1,983,671
Total Unrestricted Funds	8,587,697	10,253,664	(8,728,737)	(40,843)	10,071,781
Restricted Funds					
Donations for World Missions	3,059	443,616	(387,831)	-	58,844
Church Building Funds	37,000	46,008	-	-	83,008
Local Evangelism	231,708	109,928	(206,682)	-	134,954
Local Congregational Funds	2,146,279	1,212,611	(826,454)	83,000	2,615,436
Radio and TV Funds	473,617	-	(29,552)	(32,558)	411,507
Other restricted funds	123,874	166,138	(118,255)	(9,599)	162,158
Total Restricted Funds	3,015,537	1,978,301	(1,568,774)	40,843	3,465,907
Total Funds	11,603,234	12,231,965	(10,297,511)	-	13,537,688

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	7,181,029	-	7,181,029	7,169,211
Current Assets	3,727,459	3,471,363	7,198,822	5,232,766
Creditors due within one year	(608,310)	-	(608,310)	(499,482)
Creditors due in more than one year	(186,360)	-	(186,360)	(284,890)
Total Funds	10,113,818	3,471,363	13,585,181	11,617,605

19 Net cash flow from operating activities

	2023 £	2022 £
Net incoming resources before revaluations	1,967,576	1,985,799
Returns on investments & servicing of finance	16,830	12,939
Depreciation of tangible fixed assets	161,927	(167,525)
Deficit / Surplus on disposal of fixed assets	-	617
(Increase) / Decrease in stocks	506	(9)
(Increase) / Decrease in debtors	(321,639)	(724,583)
Increase / (Decrease) in creditors	76,030	(179,553)
	1,901,230	927,685

20 Analysis of cash flows from investing activities

	2023 £	2022 £
Dividends, interest and rents from investments		
Interest received	6,525	5,218
Interest paid	(23,355)	(18,157)
	(16,830)	(12,939)
Purchase of property, plant and equipment	(173,745)	383,643
Net cash inflow from investing activities	(190,575)	370,704

21 Analysis of cash flows from financing activities

Loans received	-	-
Less loans repaid	(65,732)	(106,537)
Net cash inflow from investing activities	(65,732)	(106,537)

22 Related party transactions

The charity is affiliated to the British Union Conference of Seventh-day Adventists (a registered charity), Stanborough Park, Garston Watford, herts, WD25 9JZ, and with which the charity has a tithe-sharing agreement.

The charity also has relations with The Eden School, a private primary school operated by the spouse of an officer of the charity.

	British Union Conference £	Total 2023 £	Total 2022 £
Tithe-sharing grants received	52,000	52,000	51,000
Other grants received	182,593	182,593	45,603
Tithe-sharing grants made	1,339,275	1,339,275	1,184,475
Tithe-sharing for Pension Deficit	892,850	892,850	785,797
Amounts due to charity < 1 year	197,543	197,543	221,212
Loans due to charity < 1 year	63,805	63,805	113,638
Loans due by charity > 1 year	36,398	36,398	50,831

23	**Other related entities**		**Country**	**Description**
	Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	UK	Titular holder of property (Trustees are appointed by BUC executive committee)

NORTH ENGLAND CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1045501

Accounts

North England Conference of Seventh-day Adventists

Registered Charity No (England and Wales): 1045501

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2022

North England Conference of Seventh-day Adventists

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North England Conference of Seventh-day Adventists Trustees

Name	Appointed
Rev George Kwame Kumi	9 Sep 2021
Snowdon Reid	23 Jan 2022
Leroy Taylor	23 Jan 2022
Dr Irma Asky	9 Sep 2021
Lana Ashby	9 Sep 2021
Emanuel Bran	9 Sep 2021
Dr Ivan Browne	9 Sep 2021
Glenda Augustine	9 Sep 2021
Dr Leon Ferguson	9 Sep 2021
Obinnaya Iheoma	9 Sep 2021
Jonathan Holder	9 Sep 2021
Joseph Philpot	9 Sep 2021
Shephard Sibanda	9 Sep 2021
Grace Charles	9 Sep 2021
Dr Livingstone Chishimba	9 Sep 2021
Michael Kwasi Agyei-Asare	9 Sep 2021
Richard Russell	9 Sep 2021

North England Conference of Seventh-day Adventists

Reference and Administrative Details of the Charity and List of Advisors

Charity Number	1045501
Registered Office	22 Zulla Road Mapperly Park Nottingham Nottinghamshire NG3 5DB
Bankers	Natwest Bank plc 3 Thurland Street Nottingham Nottinghamshire NG1 3DT
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham West Midlands B3 2ES
Auditors	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

TRUSTEES' REPORT

North England Conference of the Seventh-day Adventists
Year Ending 31st December 2022

STRUCTURE, GOVERNANCE, AND MANAGEMENT OF THE CHARITY

Constitution

The constitution of the North England Conference of the Seventh-day Adventist Charity is periodically reviewed, and any changes are presented to the Charity's general assembly (session) for adoption. The next meeting is scheduled for September 2024.

Method of Appointment or Election of Trustees

The management of the Charity is overseen by the Trustees, who are elected and co-opted according to the terms of the constitution. Trustees, constituting the Executive Committee, are elected/re-elected every four years at the Session by delegates representing various church congregations in the region. The Administrative Officers (President, Executive Secretary, and Treasurer) are also elected at the Session and hold ex-officio positions on the Executive Committee. Between Sessions, the Trustees, through the Executive Committee, make significant decisions regarding the Charity's activities. Trustees' remuneration and expense levels are determined by the Executive Committee, and no Trustee receives emoluments exceeding £60,000 for both the current and previous year.

Policies Adopted for the Induction and Training of Trustees

New trustees at the North England Conference receive a comprehensive set of resources, including electronic copies of the Charity's key documents, such as its constitution, Policy Book and minutes from executive committee meetings. They also receive important materials from the Charity Commission, including "The essential trustee - what you need to know, what you need to do," and regular Charity Commission Newsletters. Trustees are further kept informed through bulletins from the Churches Legislative Advisory Service. The primary induction for new trustees occurs at the start of each new term, the last being in November 2021 at the De Vere Staverton Park Conference Centre, with ongoing support provided throughout their term.

Organizational Structure and Decision Making

The Trustees convene approximately every two months to formulate the Charity's strategy. Day-to-day operations are managed by the three administrative officers on behalf of the Trustees. The North England Conference of the Seventh-day Adventist Church serves as the administrative body for the Church in the Midlands, Northern England, and the Isle of Man.

Related Organizations

The Charity maintains relationships with the following constituted bodies of the Seventh-day Adventist Church in Great Britain:

- British Union Conference of Seventh-day Adventists, with which the Charity is affiliated.
- Seventh-day Adventist Association Ltd, a company controlled by the British Union Conference of Seventh-day Adventists, holding the Charity's land and property in trust.
- Stanborough Press Ltd (Publishers)

- Adventist Development and Relief Agency (ADRA)

Risk Management

The Trustees diligently manage the significant risks to which the Charity is exposed, particularly those related to operations and finances. Efforts are continually directed toward mitigating these risks through the development and implementation of effective systems and procedures.

Reporting Serious Incidents

The Trustees continue in evaluating the significant risks that the Charity may encounter, specifically concerning its operations and financial aspects. They are confident that effective measures have been implemented to minimize exposure to these major risks. Additionally, they have ensured that no significant incidents went unreported to the Charity Commission. No incidents were reported to the Charity Commission for the reporting period.

Safeguarding

The Charity engages in activities involving children and vulnerable individuals through local congregations and the Youth, Family, and Children's Ministries departments. Comprehensive safeguarding policies are in place, including procedures for DBS disclosure applications for individuals working with children and vulnerable adults.

OBJECTIVES, ACTIVITIES, AND PUBLIC BENEFIT

Principal Objective and Supporting Objective

The core objective of the Charity is to promote the Christian religion. This is supported by objectives including:

- Cultivate a strong evangelistic vision in all institutions and local congregations.
- Establish and maintain an effective pastoral team to advance the Church's mission.
- Foster diverse and inclusive faith communities that are attuned to the unique needs of their local neighbourhoods.

Specialized Activities

In addition to its primary objective, the Charity engages in specialized activities such as operating a private primary school, organizing summer camps for children, youths, and families, and supporting worldwide denominational activities.

Public Benefit

The Trustees confirm adherence to the Charity Commission's General Guidance on public benefit. The Charity's activities contribute to:

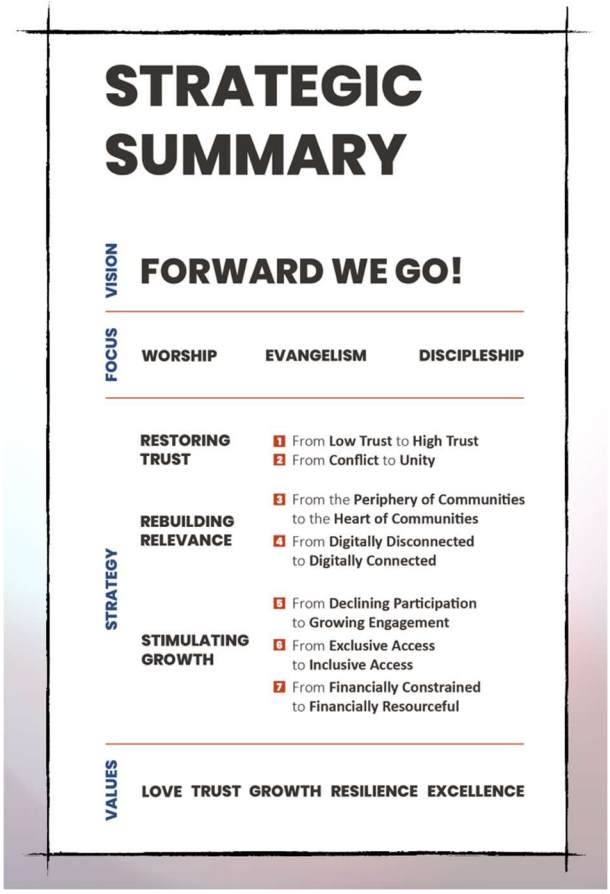
- Good citizenship
- Healthy communities
- Relief of poverty
- Advancement of education
- Promotion of good parenting

GRANT MAKING POLICIES

The Charity operates a fund-sharing policy with the British Union Conference of Seventh-day Adventists, allocating a proportion of received funds for use both within the British Union and internationally. Grants are provided to local congregations based on recovered Gift Aid and approved special needs.

ACHIEVEMENTS AND PERFORMANCE

During 2022, the Charity experienced growth in membership, registering a total of 11,999 individuals through baptism, profession of faith, and membership transfers. The net growth for the year was 214 members. The activities of the Seventh-day Adventist Church in the North of England take place in 107 churches and 38 companies. These activities encompass family worship sessions held weekly, inclusive Bible study classes catering to all age groups from infants to adults, prayer meetings, as well as Adventurer, Pathfinder, and senior citizen clubs. Moreover, the centres host health awareness events and programs designed to provide support to families, with the extent of these activities varying depending on the size and resources available within the local congregation.



The North England Conference is diligently monitoring the progress of its strategic goals through a comprehensive Strategic Plan. Among the key indicators, we are projecting a targeted 5% increase in tithe and offerings, which will play a pivotal role in sustaining and advancing our mission.

The Mission Focus of the Charity is divided in three main areas:

Worship - Seventh-day Adventists were raised by God to call all people to glorify Him. The great controversy between good and evil, and final events in earth's history revolve around who is worthy of our devotion. Adventists are to demonstrate worship to God in spirit and in truth. We need to raise the bar on worship excellence.

Evangelism - Seventh-day Adventists exist to share the Good News of salvation, and of Jesus' second coming to every nation, kindred, and tongue. Every person within our geographical territory needs to hear about Jesus and be given an opportunity of accepting and serving Him.

Discipleship - Seventh-day Adventists need to move from being information-orientated to transformational, by making disciples who make other disciples. Each of us should be mobilised to make disciples of Jesus. A culture of learning and education is required as we work alongside the Spirit of God to transform lives.

Furthermore, our seven strategic goals are accompanied by key performance indicators (KPIs) that provide essential guidance for resource allocation and investment adjustments. These KPIs serve as vital compass points, enabling us to make informed decisions to optimize our impact and better serve the communities we are dedicated to. Through this rigorous measurement and evaluation process, the Charity is committed to achieving not only its goals but also ensuring the responsible stewardship of its resources in pursuit of its mission.

GOING CONCERN

After due consideration, the Trustees have a reasonable expectation that the Charity possesses adequate resources to sustain operational activities in the foreseeable future. Therefore, the going concern basis continues to be adopted in preparing the financial statements.

REVIEW OF ACTIVITIES

Congregational Activities:

Local churches are vibrant hubs of activity, fostering a sense of spiritual community and outreach. Within these churches, a rich tapestry of activities is woven to promote religion and contribute to the well-being of both their congregations and the broader community.

At the core of these activities are the weekly worship services, where congregants gather to worship, reflect, and strengthen their faith. These services serve as a vital spiritual anchor, providing an opportunity for communal connection and growth.

In addition to worship, churches host prayer meetings, creating sanctuaries of solace where individuals can seek divine guidance, offer supplications, and find solace in the power of prayer. These gatherings foster spiritual communion and provide a space for introspection and renewal.

Beyond these foundational practices, local churches are engines of outreach and engagement. Programs encompass dynamic preaching and evangelism efforts, where the message of faith is shared with passion and conviction, reaching both the faithful and those seeking spiritual meaning.

Furthermore, local churches are active participants in community projects aimed at improving the well-being of their neighbourhoods. These projects span a wide spectrum, including health education initiatives that empower individuals to lead healthier lives. Mental health programs offer support, understanding, and resources to address the critical issue of mental well-being.

Parenting programs provide valuable guidance and resources to families, helping them navigate the challenges of raising children in today's world. Life skills development initiatives equip individuals with the tools they need to thrive in various aspects of life, from financial literacy to personal growth.

Through these multifaceted activities, local churches not only nurture the spiritual journey of their members, but also extend a hand of compassion and support to the broader

community. They exemplify the core values of faith, service, and community, embodying the essence of their religious mission.

Departmental Activities:

The North England Conference is implementing its mission and strategy through a dedicated array of departments, each overseeing specific ministries. These departments serve as the bedrock for realising our vision within the diverse facets of our organisation:

1. Youth and Teens: Inspiring and nurturing the spiritual growth of the young generation, ensuring they are active participants in our faith community.

2. Evangelism: Focused on spreading the message of Christ and engaging with communities to foster a deeper understanding of our faith.

3. Children: Providing a nurturing environment where children can grow in their faith and experience the love of Christ.

4. Family Life: Strengthening family bonds and promoting values that enrich family life within our community.

5. Stewardship: Encouraging responsible management of resources and talents to support the Church's mission.

6. Health: Promoting physical and spiritual well-being within our congregation and the broader community.

7. Community Services: Extending a helping hand to those in need and making a positive impact on the communities we serve.

8. Sabbath School: Facilitating Bible study and spiritual growth through interactive and engaging Sabbath School classes.

9. Pathfinders: Guiding young people in their journey to become responsible, caring citizens and active members of their faith community.

10. Publishing: Disseminating literature and materials that spread the message of faith and hope.

11. Media and Communications: Utilizing various media channels to connect, inform, and inspire our congregation and beyond.

12. Women's and Men's Ministries: Providing opportunities for spiritual growth, service, and fellowship within gender-specific contexts.

13. Prison Ministries: Offering spiritual support and hope to individuals within correctional facilities.

14. Prayer: Fostering a culture of prayer and spiritual connection throughout our community.

15. Music Ministries: Enhancing worship experiences and spiritual expression through music.

Each of these departments plays a crucial role in ensuring that Charity's mission and strategy are enriching the lives of our members and making a positive impact on the broader community. Together, they form a unified force dedicated to the advancement of our shared vision.

2022 Activities and Programmes

Health and Wellness Initiatives:

- Participation in the Commonwealth Games Health Expo in Birmingham to promote health awareness.
- Implementation of Diabetes Reversal and Journey to Wholeness programs.
- Emphasis on health education and awareness.

Social Outreach:

- Operation of a Social Supermarket and Food Banks to support those in need.
- Organising Soup Kitchen services for the less fortunate.

Community Support:

- Offering Bereavement Care groups, providing support during challenging times.
- Utilization of British Sign Language (BSL) during major Charity events for inclusivity.

Training and Education:

- Conducting Training Days on various topics, including Coming-of-Age Service and Parenting Skills.
- Implementation of programs like Smart Love and Junior Camp aimed at skill development.
- Hosting Training Retreats for Personal Ministries, Sabbath School, and Online Evangelism.

Spiritual Development:

- Facilitating Days of prayer and prayer retreats to foster spiritual growth and reflection.

Community Engagement:

- Actively involving with local communities through outreach programs.
- Collaboration on initiatives promoting well-being and community development.

The activities mentioned under these categories reflect the diverse and impactful work carried out by the Charity in alignment with its mission.

In addition to the departmental activities, it's worth noting the following key events:

- Christian Home and Marriage Week in February 2022, which focused on strengthening families.
- Family Camp 2022 in North Wales with the theme "Shine Your Light."
- Sabbath School Officer's Training, SS Level 1 Teacher Training, and Sabbath School Emphasis Days.
- A wide range of Youth Department activities, including training, fellowship events, and camps.

- Men’s Ministries' initiatives addressing men's health and well-being.
- Women’s Ministries programs promoting empowerment and spiritual growth.
- Pathfinders Department's efforts in training and community impact.
- Teens Department events promoting practical and spiritual decision-making.

In summary, the North England Conference continues to make a significant impact through its departmental activities and events, furthering its mission to serve the community and promote spiritual growth.

Worship Services

Following pandemic-related challenges, all 145 churches have successfully resumed in-person worship services on a weekly basis.

Financial Review

The Charity relies on the financial support of its membership, which contributed over £9 million in tithes, donations, and offerings. These funds were allocated to various operational needs, including staff salaries, evangelistic endeavours, humanitarian work, education, retirement benefits, and governance. The year-end net income was £7.9 million after tithe sharing and investment income. A net surplus of £1.97 million was achieved during the year.

North England Conference of Seventh-day Adventist
Trustees Report
for the year ended 31 December 2022

Trustees' Responsibilities

The trustees (who are also directors of North England 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
- prepare the financial statements on the going concern basis unless it is inappropriate to

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.

STATEMENT OF DISCLOSURE TO AUDITORS

The Trustees have ensured that the charity's auditors are aware of all relevant audit information. Adequate steps have been taken by the Trustees to establish their awareness of audit-related matters.

Approved by the Trustees of the North England Conference of Seventh-day Adventists

Signed on their behalf:



Emanuel Bran

Date:16 October 2023

Independent Auditor's Report to the Trustees and Members Of the North England Conference of Seventh-Day Adventists for the year ended 31 December 2022

Opinion

We have audited the financial statements of the North England Conference of Seventh-Day Adventists for the year ended 31 December 2022 which comprise the Group and Parent Charity's Statements 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 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 2022, 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.

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 requires 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 7, 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(2) of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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. 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.

Date:

Moore Kingston Smith LLP
Senior 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.

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:							
Income from donations and legacies		£	£	£	£	£	£
Donations		8,076,968	1,132,505	9,209,473	7,253,855	1,142,810	8,396,665
Grants		318,907	513,897	832,804	333,883	38,750	372,633
Government grants		474,556	695,622	1,170,178	471,314	683,096	1,154,410
	2	8,870,431	2,359,524	11,229,955	8,059,052	1,864,656	9,923,708
Income from charitable activities	3	309,434	-	309,434	269,655	-	269,655
Investment income	4	5,218	-	5,218	2,247	-	2,247
Other income	5	-	-	-	2,315	-	2,315
Total		**9,185,083**	**2,359,524**	**11,544,607**	**8,333,269**	**1,864,656**	**10,197,925**
Expenditure on:							
Charitable activities:	6	8,140,345	1,376,119	9,516,464	7,321,425	1,191,309	8,512,734
Governance	10	59,245	-	59,245	164,228	-	164,228
		8,199,590	**1,376,119**	**9,575,709**	**7,485,653**	**1,191,309**	**8,676,962**
Net income/(expenditure)		**985,493**	**983,405**	**1,968,898**	**847,616**	**673,347**	**1,520,963**
Transfers between funds	19	57,825	(57,825)	-	76,170	(76,170)	-
Net movement in funds		1,043,318	925,580	1,968,898	923,786	597,177	1,520,963
Fund balances brought forward		7,553,291	2,095,413	9,648,704	6,629,505	1,498,236	8,127,741
Fund balances carried forward		**8,596,609**	**3,020,993**	**11,617,602**	**7,553,291**	**2,095,413**	**9,648,704**

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

The notes on pages 19 to 35 form part of these accounts.

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		£	£	£	£	£	£
Donations		7,923,901	1,087,970	9,011,871	6,962,287	1,140,245	8,102,532
Grants		277,144	513,897	791,041	333,883	38,750	372,633
Legacies		-	17,500	17,500	-	-	-
Government grants		474,556	695,622	1,170,178	471,314	683,096	1,154,410
Other voluntary income		141,348	42,416	183,764	269,917	-	269,917
	2	8,816,949	2,357,405	11,174,354	8,037,401	1,862,091	9,899,492
Charitable activities	3	207,632	-	207,632	145,147	-	145,147
Investment income	4	5,192	-	5,192	2,151	-	2,151
Other income	5	-	-	-	2,932	-	2,932
Total		**9,029,773**	**2,357,405**	**11,387,178**	**8,187,631**	**1,862,091**	**10,049,722**
Expenditure on:							
Charitable activities:	6	7,987,387	1,371,664	9,359,051	7,165,440	1,182,507	8,347,947
Governance	10	59,245	-	59,245	164,228	-	164,228
		8,046,632	**1,371,664**	**9,418,296**	**7,329,668**	**1,182,507**	**8,512,175**
Net income/(expenditure)		**983,141**	**985,741**	**1,968,882**	**857,963**	**679,584**	**1,537,547**
Transfers between funds	19	59,553	(59,553)	-	57,573	(57,573)	-
Net movement in funds		1,042,694	926,188	1,968,882	915,536	622,011	1,537,547
Fund balances brought forward at January 1		7,545,003	2,089,349	9,634,352	6,629,467	1,467,338	8,096,805
Fund balances carried forward at December 31		**8,587,697**	**3,015,537**	**11,603,234**	**7,545,003**	**2,089,349**	**9,634,352**

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

The notes on pages 19 to 35 form part of these accounts.

Consolidated Accounts - Balance Sheet
As at 31 December 2022

	Notes	Group		Charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	14	7,169,211	7,385,946	7,169,211	7,385,946
		7,169,211	7,385,946	7,169,211	7,385,946
Current Assets					
Stocks	15	2,266	2,254	-	-
Debtors	16	1,197,480	489,912	1,191,242	521,296
Cash at bank and in hand		4,033,017	2,841,165	4,010,064	2,787,647
Total Current Assets		5,232,763	3,333,331	5,201,306	3,308,943
Creditors: Amounts due within a year	17	499,482	693,362	482,393	683,326
Net Current Assets		4,733,281	2,639,969	4,718,913	2,625,617
Creditors: Amounts due after one year	18	284,890	377,211	284,890	377,211
Total Net Assets		**11,617,602**	**9,648,704**	**11,603,234**	**9,634,352**
Fund balances					
Unrestricted		8,596,609	7,553,291	8,587,697	7,545,003
Restricted		3,020,993	2,095,413	3,015,537	2,089,349
Total Funds	**19**	**11,617,602**	**9,648,704**	**11,603,234**	**9,634,352**

Approved and authorised for issue by the Board of Trustees on 16/10/2023
and signed on its behalf by:

Michael Agyei-Asare
Treasurer



The notes on pages 19 to 35 form part of these accounts.

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	21	927,685	1,335,761
Cash flows from investing activities			
Dividends, interest and rents from investments		5,218	2,247
Purchase of property,plant and equipment		383,643	(30,741)
Proceeds from sale of assets		-	-
Cash flows from financing activities			
Repayments of borrowing		(106,537)	(106,537)
Interest on borrowing		(18,157)	(28,423)
Change in cash and cash equivalents in the year		1,191,852	1,172,307
Cash and cash equivalents at the beginning of the year		2,841,165	1,668,858
Cash and cash equivalents at the end of the year		4,033,017	2,841,165

The notes on pages 19 to 35 form part of these accounts.

Notes to the Financial Statements
For the year ended 31 December 2022

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 Incoming resources

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 does not recognize any pending legacies unlesss 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 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.

Notes to the Financial Statements
For the year ended 31 December 2022

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.

Notes to the Financial Statements
For the year ended 31 December 2022

1.9 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.

1.10 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's contributing a percentage of its tithe income each year.

1.11 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 holds title to 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 Conferences 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 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 which require 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 as belonging to the conference, and 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. Wholesale consolidation would serve to confuse their understanding.

Notes to the Financial Statements
For the year ended 31 December 2022

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 Conference or Mission.

1.12 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.

1.13 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 14 for the carrying amount of the property, plant and equipment.

Notes to the Financial Statements
For the year ended 31 December 2022

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 £
Tithe contributions from members of affliated congregations	7,855,012	-	7,855,012	6,939,844	-	6,939,844
Donations in local congregations	-	1,046,746	1,046,746	-	1,112,513	1,112,513
Donated assets	141,348	42,416	183,764	269,917	-	269,917
Subtotal of base donations	7,996,360	1,089,162	9,085,522	7,209,761	1,112,513	8,322,274
Donations	80,608	43,343	123,951	44,094	30,297	74,391
Legacies	-	17,500	17,500	-	-	-
Grants	318,907	513,897	832,804	333,883	38,750	372,633
Tax recoverable on Gift Aid donations	474,556	695,622	1,170,178	471,314	683,096	1,154,410
Subtotal of other donations	874,071	1,270,362	2,144,433	849,291	752,143	1,601,434
Total income from donations and legacies	8,870,431	2,359,524	11,229,955	8,059,052	1,864,656	9,923,708
Charity: Income from donations and legacies						
Tithe contributions from members of affliated congregations	7,855,012	-	7,855,012	6,939,844	-	6,939,844
Donations in local congregations	-	1,046,746	1,046,746	-	1,112,513	1,112,513
Donated assets	141,348	42,416	183,764	269,917	-	269,917
Subtotal of base donations	7,996,360	1,089,162	9,085,522	7,209,761	1,112,513	8,322,274
Donations	68,889	41,224	110,113	22,443	27,732	50,175
Legacies	-	17,500	17,500	-	-	-
Grants	277,144	513,897	791,041	333,883	38,750	372,633
Tax recoverable on Gift Aid donations	474,556	695,622	1,170,178	471,314	683,096	1,154,410
Subtotal of other donations	820,589	1,268,243	2,088,832	827,640	749,578	1,577,218
Total income from donations and legacies	8,816,949	2,357,405	11,174,354	8,037,401	1,862,091	9,899,492

Notes to the Financial Statements
For the year ended 31 December 2022

3 Incoming Resources from charitable activities

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Church Ministry	309,434		309,434	122,374		122,374
Education	-			147,281		147,281
Total Charitable Income	309,434	-	309,434	269,654	-	269,655
Charity						
Church Ministry	207,632		207,632	145,147		145,147
Total Charitable Income	207,632	-	207,632	145,147	-	145,147

4 Investment Income

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Return on local cash	5,218	-	5,218	2,247	-	2,247
	5,218	-	5,218	2,247	-	2,247
Charity						
Return on local cash	5,192	-	5,192	2,151	-	2,151
	5,192	-	5,192	2,151	-	2,151

5 Other Incoming Resources

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Gain on sale of assets	-	-	-	(617)	-	(617)
Other income	-	-	-	2,932	-	2,932
Total Other Income	-	-	-	2,315	-	2,315
Charity						
Other income	-	-	-	2,932	-	2,932
Total Other Income	-	-	-	2,932	-	2,932

Notes to the Financial Statements
For the year ended 31 December 2022

6 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	5,568,037	1,032,754	6,600,791	4,698,095	911,052	5,609,196
Education	380,951	4,455	385,406	402,579	8,802	411,381
Objectives in other geographical areas	1,405,560	338,910	1,744,470	1,526,767	271,455	1,798,222
Retirement responsibilities	785,797		785,797	693,984	-	693,984
Total Charitable Expenditure	8,140,345	1,376,119	9,516,464	7,321,425	1,191,309	8,512,734
Charity						
Church Ministry	5,568,035	1,032,754	6,600,789	4,693,143	911,052	5,604,195
Education	227,995		227,995	251,546	-	251,546
Objectives in other geagraphical areas	1,405,560	338,910	1,744,470	1,526,767	271,455	1,798,222
Retirement responsibilities	785,797	-	785,797	693,984	-	693,984
Total Charitable Expenditure	7,987,387	1,371,664	9,359,051	7,165,440	1,182,507	8,347,947

Notes to the Financial Statements
For the year ended 31 December 2022

7 Analysis of Resources by Activity

Group	Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
		2022		
Church Ministry	569,710	5,156,040	875,041	6,600,791
Education	157,995	-	20,870	385,406
Objectives in other geagraphical areas	1,744,470	-	-	1,744,470
Retirement responsibilities	785,797	-	-	785,797
	3,257,972	5,156,040	895,911	9,516,464
		2021		
Church Ministry	-	4,654,311	954,836	5,609,147
Education	186,546	199,959	24,876	411,381
Objectives in other geographical areas	1,798,222	-	-	1,798,222
Retirement responsibilities	693,984	-	-	693,984
	2,678,752	4,854,270	979,712	8,512,734

Charity	Grant Funding of Activities £	Activities Directly Undertaken £	Support Costs £	Total Expense £
		2022		
Church Ministry	569,710	5,156,036	875,043	6,600,789
Education	227,995	-	-	227,995
Objectives in other geographical areas	1,744,470	-	-	1,744,470
Retirement responsibilities	785,797	-	-	785,797
	3,327,972	5,156,036	875,043	9,359,051
		2021		
Church Ministry	-	4,647,673	956,522	5,604,195
Education	251,546	-	-	251,546
Objectives in other geographical areas	1,798,222	-	-	1,798,222
Retirement responsibilities	693,984	-	-	693,984
	2,743,752	4,647,673	956,522	8,347,947

Notes to the Financial Statements
For the year ended 31 December 2022

8 Analysis of non-grant expenditure by Charitable Activity

	2022			
Group	**Staff Costs**	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	3,302,866	198,285	2,529,930	6,031,081
Education	193,028	-	(172,158)	20,870
	3,495,894	198,285	2,357,772	6,051,951

	2021			
	Staff Costs	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	3,138,269	200,356	2,270,522	5,609,147
Education	186,001	-	38,834	224,835
	3,324,270	200,356	2,309,356	5,833,982

	2022			
Charity	**Staff Costs**	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	3,302,866	198,285	2,529,928	6,031,079
	3,302,866	198,285	2,529,928	6,031,079

	2021			
	Staff Costs	**Depreciation**	**Other Costs**	**Total**
	£	**£**	**£**	**£**
Church Ministry	3,128,388	200,356	2,275,451	5,604,195
	3,128,388	200,356	2,275,451	5,604,195

Notes to the Financial Statements
For the year ended 31 December 2022

9 Analysis of grants

Grants to individuals	2022 Number of Beneficiaries	2022 Total £	2021 Number of Beneficiaries	2021 Total £
Group - Education Grants & Support	20	36,799	21	42,148
Charity - Education Grants & Support	20	36,799	21	42,148

Grants to institutions		2022		2021	
Name of Institution / grant	Grant description	Group £	Charity £	Group £	Charity £
Primary schools	Educational Need	58,332	128,332	-	60,000
Newbold College	Educational Need	62,864	62,864	61,124	61,124
General Conference of Seventh-day Adventists	General Operations	559,995	559,995	604,825	604,825
British Union Conference	General Operations	1,184,475	1,184,475	977,991	977,991
Other grants to Church Entities	General Operations	569,710	569,710	96,080	96,080
Retirement Fund	Past pension deficit	785,797	785,797	611,244	611,244
Total Institutional Grants		3,221,173	3,291,173	2,351,264	2,411,264
Total Grants		3,257,972	3,327,972	2,678,752	2,453,412

10 Governance costs

	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Audit costs	52,463	52,463	40,174	40,174
Trustee expenses	764	764	1,224	1,224
Other expenses	6,018	6,018	122,830	122,830
	59,245	59,245	164,228	164,228

Notes to the Financial Statements
For the year ended 31 December 2022

11 Net resources expended

	Total 2022 £	Total 2021 £
This is stated after charging:		
Depreciation of tangible fixed assets:	198,285	200,356
Reimbursement of expenses to trustees (2022 - six trustees: 2021 - six trustees)	2,962	1,044
Fees payable to the charity's auditor for the audit of the annual accounts	52,463	40,174

12 Staff Costs

	Total 2022 £	Total 2021 £
Staff costs were as follows:		
Wages and Salaries	2,755,467	2,627,770
Social Security Costs	289,602	259,381
Other pension Costs	450,825	437,119
	3,495,894	3,324,270

The average number of employees during the year in the following categories were:	2022 no	2021 no
Charitable activities	74	75
Support activities	11	11
Management and administration	3	3
	88	89

No one received remuneration amounting to more than £60,000 during the year (2021: None)

13 Trustees' transactions

	2022 £	2021 £
Emoluments paid to six employed trustees (2021: six trustees)		
Key management	134,672	88,035
Other trustees	111,073	48,424
During the year retirement benefits were accruing to five trustees in respect of pension schemes (2021: five)		
Amounts due by trustees at 31 December		
Key management	6,050	3,061
Other trustees	-	-

Notes to the Financial Statements
For the year ended 31 December 2022

14 Tangible Fixed Assets	Freehold Property	Leasehold property	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at January 1	9,212,375	475,621	618,280	80,276	10,347,954
Additions	-	-	6,531	-	6,531
Disposals	(34,391)	-	(277,321)	(80,276)	(391,988)
As at December 31	9,177,984	475,621	347,490	-	9,962,497
Depreciation					
As at January 1	2,286,118	169,359	437,518	69,013	2,962,008
Charge for Year	116,918	-	(215,430)	(69,013)	(167,525)
On Disposals	-	-	(1,197)	-	(1,197)
As at December 31	2,403,036	169,359	220,891	-	2,793,286
Net Book Value					
As at January 1	6,926,257	267,664	180,762	11,263	7,385,946
As at December 31	6,774,948	267,664	126,599	-	7,169,211
Charity Cost					
As at January 1	9,212,375	437,023	618,280	80,276	10,347,954
Additions	-	-	6,531	-	6,531
Reclassification	(653,164)	653,164			
Disposals	(34,391)	-	(277,321)	(80,276)	(391,988)
As at December 31	8,524,820	1,090,187	347,490	-	9,962,497
Depreciation					
As at January 1	2,286,118	169,359	437,518	69,013	2,962,008
Charge for Year	116,710	9,198	72,378	-	198,286
Reclassification	(503,290)	503,290			
On Disposals	(8,990)	-	(289,005)	(69,013)	(367,008)
As at December 31	1,890,548	681,847	220,891	-	2,793,286
Net Book Value					
As at January 1	6,926,257	267,664	180,762	11,263	7,385,946
As at December 31	6,634,272	408,340	126,599	-	7,169,211

Notes to the Financial Statements
For the year ended 31 December 2022

15 Stocks

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Departmental supplies	2,266	2,254	-	-
	2,266	2,254	-	-

16 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Due after more than one year				
Loans owed by employees	1,904	13,192	1,904	13,192
	1,904	13,192	1,904	13,192
Due within one year				
Trade debtors	6,105	5,224	-	-
Amounts owed by related charities	221,345	5,772	221,212	42,311
Amounts owed by local congregations	325,048	99,055	325,048	99,055
Government grants due	314,573	398,426	314,573	398,426
Accrued Income	54,813	54,813	54,813	54,813
Prepayments	17,898	3,949	17,898	3,949
Employees	44,973	16,878	44,973	16,878
Other Receivables	210,821	(107,397)	210,821	(107,328)
	1,195,576	476,720	1,189,338	508,104
Total	1,197,480	489,912	1,191,242	521,296

Notes to the Financial Statements
For the year ended 31 December 2022

17 Creditors: Amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Bank Loans and Overdrafts	55,377	52,514	54,149	50,818
Advances for charitable activities	11,443	8,340	-	-
Due to associated charities	55,188	138,797	55,188	138,797
Due to local congregations	2,128	5,250	2,128	5,250
Employees	167	2,818	167	2,818
Deferred income	7,245	120	3,885	120
Taxes payable	84	-	84	-
Other Creditors	367,850	485,523	366,792	485,523
	499,482	693,362	482,393	683,326

Included within Other Creditors is an amount of £217,511 (2021: £393,920) in relation to the costs of settlement and associated professional fees for a number of historical legal claims

18 Creditors: Amounts falling due after one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Bank loans	171,252	207,254	171,252	207,254
Amounts due to related charities	113,638	169,957	113,638	169,957
	284,890	377,211	284,890	377,211
Of which amounts not wholly payable within 5 years				
Repayable by instalments	91,100	136,975	91,100	136,975

Notes to the Financial Statements
For the year ended 31 December 2022

19 Statement of Funds (Group)	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,893,130				6,893,130
Church Buildings	97,095				97,095
Church development	7,120				7,120
Pension contributions	8,271				8,271
School operating	179,366				179,366
Other Program Funds	282,319				282,319
Total Designated Funds	7,467,301	-	-	-	7,467,301
General Funds					
Tithe Fund	(2,205,779)				(2,205,779)
Other General Funds	2,291,769	9,185,083	(8,199,590)	57,825	3,335,087
Total General Funds	85,990	9,185,083	(8,199,590)	57,825	1,129,308
Total Unrestricted Funds	7,553,291	9,185,083	(8,199,590)	57,825	8,596,609
Restricted Funds					
Donations for World Missions	3,006	338,963	(338,910)		3,059
Church Building Funds	72,000		(35,000)		37,000
Local evangelism	169,429	152,587	(25,961)	(64,347)	231,708
Local Congregational Funds	1,836,673	1,261,443	(950,740)	(1,097)	2,146,279
Funds for Educational Support	6,064	2,119	(4,455)	1,728	5,456
Radio & TV Funds	(40,280)	513,897			473,617
Other operating funds	48,521	90,515	(21,053)	5,891	123,874
Total Restricted Funds	2,095,413	2,359,524	(1,376,119)	(57,825)	3,020,993
Total Funds	9,648,704	11,544,607	(9,575,709)	-	11,617,602

Notes to the Financial Statements
For the year ended 31 December 2022

20 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	7,169,211	-	7,169,211	7,385,946
Current Assets	2,211,770	3,020,993	5,232,763	3,333,331
Creditors due within one year	(499,482)	-	(499,482)	(693,362)
Creditors due in more than one year	(284,890)	-	(284,890)	(377,211)
Total Funds	8,596,609	3,020,993	11,617,602	9,648,704

21 Net cash flow from operating activities

	2022 £	2021 £
Net incoming resources before revaluations	1,985,799	1,520,962
Returns on investments & servicing of finance	12,939	26,176
Depreciation of tangible fixed assets	(167,525)	202,138
Bad debts	-	49
Deficit / Surplus on disposal of fixed assets	617	617
(Increase) / Decrease in stocks	(9)	45
(Increase) / Decrease in debtors	(724,583)	196,270
Increase / (Decrease) in creditors	(179,553)	(610,496)
	927,685	1,335,761

22 Dividends, interest and rents from investments

	2022 £	2021 £
Interest received	5,218	2,247
Interest paid	(18,157)	(28,423)
Net cash inflow from returns on investments and servicing of finance	(12,939)	(26,176)

Notes to the Financial Statements
For the year ended 31 December 2022

23 Related party transactions

The charity is affiliated to the British Union Conference of Seventh-day Adventists (a registered charity), Stanborough Park, Garston Watford, herts, WD25 9JZ, and with which the charity has a tithe-sharing agreement.

	British Union Conference £	Total 2022 £	Total 2021 £
Tithe-sharing grants received	51,000	51,000	51,000
Other Grants Received	45,603	-	19,950
Tithe-sharing grants made	1,184,475	1,184,475	110,375
Tithe-sharing for Pension Deficit	785,797	785,797	693,984
Amounts due to charity < 1 year	221,212	221,212	-
Amounts due by charity < 1 year	-	-	74,010
Loans due by charity < 1 year	50,831	50,831	64,787
Loans due by charity > 1 year	113,638	113,638	169,957

24 Other related entities

	Country	Description
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	Titular holder of property (Trustees are appointed by BUC executive committee)

NORTH ENGLAND CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1045501

Accounts

North England Conference of Seventh-day Adventists

Registered Charity No (England and Wales): 1045501

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

North England Conference of Seventh-day Adventists
Trustees

Rev George Kwame Kumi (President)	Appointed 9 September 2021
Emanuel Bran (Executive Secretary)	Appointed 9 September 2021
Michael Kwasi Agyei-Asare (Treasurer)	Appointed 9 September 2021
Lana Ashby	Appointed 9 September 2021
Dr Irma Asky	Appointed 9 September 2021
Glanda Augustine	Appointed 9 September 2021
Dr Ivan Browne	Appointed 9 September 2021
Grace Charles	Appointed 9 September 2021
Dr Livingstone Chishimba	Appointed 9 September 2021
Dr Leon Ferguson	Appointed 9 September 2021
Jonathan Holder	Appointed 9 September 2021
Obinnaya Iheoma	Appointed 9 September 2021
Joseph Philpot	Appointed 9 September 2021
Snowdon Reid	Appointed 23 January 2022
Richard Russell	Appointed 9 September 2021
Shephard Sibanda	Appointed 9 September 2021
Leroy Taylor	Appointed 23 January 2022

North England Conference of Seventh-day Adventists

Reference and Administrative Details of the Charity and List of Advisors

Charity number	1045501
Registered Office	22 Zulla Road Mapperly Park Nottingham Nottinghamshire NG3 5DB
Bankers	Natwest Bank plc 3 Thurland Street Nottingham Nottinghamshire NG1 3DT
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham West Midlands B3 2ES
Auditors	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

North England Conference of Seventh-day Adventists
Trustees' Report
for the year ended 31 December 2021

The Trustees of the North England Conference of Seventh-day Adventists present this report for the year ended 31 December 2021 together with the consolidated Charity Financial Statements, which have been audited by Moore Kingston Smith LLP.

This Trustees' Report is not only to fulfil the legal and statutory requirement, but it is intended to explain the activities and future plans of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

Constitution

The constitution is reviewed regularly and changes brought to the charity's general assembly (session) for adoption.

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. The Trustees are the Executive Committee and are elected/re-elected every four years at the Session by delegates chosen from various church congregations in its territory. The Administrative Officers (President, Executive Secretary and Treasurer) are also elected at the Session and are ex-officio members of the Executive Committee. Between Sessions, the Trustees through the vehicle of the Executive Committee, generally determine all matters of substance relating to their life and work of the Charity.

The Charity's constitution provides for employed Trustees, requiring that their remuneration rates and expense budgets be recommended annually by the National Office's Remuneration Audit Committee comprised of non-employees. The Executive Committee may reduce (but not increase) the remuneration and expense levels so recommended. No Trustee received emoluments more than £60,000 for both the current and previous year.

Policies Adopted for the Induction and Training of Trustees

Most new Trustees start their term of office at the commencement of the new quadrennium (in this case September 2021) and the primary induction is provided at the first meeting of the Trustees. Further training is provided annually.

New Trustees are provided with copies of the Charity Constitution, in addition to Policies and Minutes of the Executive Committee for that year. Each Trustee also receives copies of Charity Commission documents such as "The Essential Trustee - what you need to know".

North England Conference of Seventh-day Adventists
Trustees' Report
for the year ended 31 December 2021

Organisational Structure and Decision Making

The Trustees meet about once every two months to determine the strategy of the Charity. Between meetings, the day-to-day operations are managed on behalf of the Trustees by the three administrative officers.

The Charity is the administrative body of the Seventh-day Adventist Church ("the Church") for the Midlands, the northern area of England and the Isle of Man.

Related Organisations

The Charity has relationships with the following constituted bodies of the Seventh-day Adventist Church in Great Britain:

- British Union Conference of Seventh-day Adventists to which the Charity is affiliated.
- Seventh-day Adventist Association Ltd (a charitable company controlled by the British Union Conference of Seventh-day Adventists) which holds the Charity's land and property in trust.

RISK MANAGEMENT

The Trustees have continued to manage the major risks to which the Charity is exposed, those related to the operations and finances of the Charity and are monitoring and developing the systems and procedures to mitigate the exposure to those risks.

SAFEGUARDING

Through the activities of local congregations as well as 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 for those working with vulnerable adults.

OBJECTIVES ACTIVITIES AND PUBLIC BENEFIT POLICIES AND OBJECTIVES

The principal objective of the charity is the promotion of the Christian religion, with the following supporting objectives: To proclaim the Everlasting Gospel of Jesus Christ and prepare citizens of the earth for the soon return of Jesus Christ to encourage people to become responsible members of the church and community, and to support the charitable and humanitarian work which are in harmony with the doctrines and principles of the Seventh-day Adventist Church.

Additionally, specialised aspects of the Charity's purposes are performed by:

- One private primary school
- Summer Camps for children and youths
- Summer Camps for families
- As part of the world-wide church, the charity supports world-wide denominational activities
- In setting out its strategies the Trustees have taken note of advice from the Charity Commission on Public Benefit.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in response to the Charities Act to have due regard to the Charity Commission General Guidance on public benefit, 'Charities and Public Benefit'. The public benefit of the activities undertaken by the Charity is summarised as follows:

- Good citizenship
- Healthy communities
- Relief of poverty
- Advancement of education
- Good parenting

GRANT MAKING POLICIES

The Charity operates a fund-sharing policy with the British Union Conference of Seventh-day Adventists (charity number 1044071) whereby a proportion of funds received is passed on for use in the British Union and overseas. Grants to local congregations are made as a proportion of tax recovered under the Gift Aid programme, plus grants for special needs when requested and approved by the Trustees.

ACHIEVEMENTS AND PERFORMANCE

During 2021 the Charity grew in membership and at year-end registered a total of 11,785 through baptism, profession of faith, as well as membership transfer for other areas. Total net growth for the 2021 was 728.

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

COVID-19 PANDEMIC

The coronavirus outbrake still had an impact on our organisation for the first six months of the year. Churches and Community Centres were closed which impacted the charity finances as well as community activities. The charity furloughed most of its employees to maintain financial stability. The charity continued to focus its involvement within the community to address the urgent needs because of the pandemic.

REVIEW OF ACTIVITIES

The North England Conference congregational activities that take place in 104 churches and 37 companies and several church plants and groups, 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. The other programmes include preaching and evangelism, community projects that are based on such things as health education, depression recovery, stress awareness, importance of diet, parenting skills, marriage enrichment, personal discipline, developing life skills, as well as other activities for youth, children, and elderly. Some of these activities were presented via online platforms such as Zoom or Microsoft Office. These local congregational activities are supported from head office through various departmental training events, activity programmes, as well as personal support and resource provision. Our vision and mission statement envelopes the goals and objectives of the North England Conference, which are undertaken through our local churches and community centres as well as by various departments within the organisation and expressed as follows:

DEPARTMENTAL ACTIVITIES

Due to the impact of the pandemic some of the churches were still closed for in-person services, but many reopened to provide needed community services outlined below under Community Activities section.

Trying to adjust to the new normal, some departments resumed activities and plans although still not at the same level as pre-pandemic. These are some examples:

- Church officers training
- Community Service training
- Lay preachers training
- Retreats and Conferences

COMMUNITY ACTIVITIES

In 2020 many welfare activities programmes were put in place for the community, therefore for the most part of 2021 the charity still engaged is providing necessary aid in many towns and cities across the North of England. Some welfare activities are:

- Community food banks to support vulnerable members of the community affected by the pandemic.
- Food distribution for the very elderly and other vulnerable.
- Packed meals were provided for collection at churches and community centres.
- Help Line to provide health and wellbeing support by trained counsellors.
- Covid Vaccine – online and in person meeting to address some of the concerns people had regarding vaccination.

WORSHIP SERVICES

The lockdown restrictions necessitated the closure of our churches and the charity adapted by providing those with internet access worship services through an online platform such as Zoom, YouTube, or Microsoft Teams.

FINANCIAL REVIEW

The Charity is reliant on the continued financial support of its membership, who contributed over £8.3m in tithes, donations, and freewill offerings. These funds were utilised for staff salaries, evangelistic endeavours, humanitarian work, education, retirement benefits, and the general governance and administrative operations of the North England Conference. Net income in the year amounted to £5.8m after tithe sharing to sister organisations and in addition to investment income and Government grants. Net surplus in the year amounted to £1.5m (2020: £385k deficit)

The Trustees consider that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and for this reason, the Trustees continue to adopt the `going concern' basis in preparing accounts.

During the year, the Board have continued to review a number of long-standing claims and issues with employees and members to seek settlement of each of the matters. This has involved the Board in negotiations and mediations with various parties to move matters towards a conclusion. The Board is determined to help avoid similar events occurring in the future and they continue to revisit the Conference's policies and procedures set out as well as continuing retraining and refresher programmes for the team.
Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended. On 31 December 2021, restricted funds totalled £2.1m (2020: £1.5m).

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. On 31 December 2021, the unrestricted reserves totalled £7.6m (2020: £6.6m).

North England Conference of Seventh-day Adventists
Trustees' Report
for the year ended 31 December 2021

TRUSTEES' RESPONSIBILTIES

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) for each financial year which give true and fair view of the state of the affairs of the charity and the group of the outgoing resources and application 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 adjustments 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 business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements are compliant. 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.

STATEMENT OF DISCLOSURE TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and

The Trustees have taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees of the North England Conference of Seventh-day Adventists signed on their behalf.



Pastor Emanuel Bran
Trustee

Date: 18 October 2022

Independent Auditor's Report to the Trustees and Members Of the North England Conference of Seventh-Day Adventists for the year ended 31 December 2021

Opinion

We have audited the financial statements of the North England 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.

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 is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 Charities Act 2011 requires 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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

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 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.

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.

Independent Auditor's Report to the Trustees and Members Of the North England Conference of Seventh-Day Adventists for the year ended 31 December 2021

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 discussion 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.

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. 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

Date: 24.10.22

Moore Kingston Smith LLP
Statutory Auditor

4 Victoria Square
St Albans
Herts
AL1 3TF

North England 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		£	£	£	£	£	£
Donations		7,253,855	1,142,810	8,396,665	6,189,180	1,622,997	7,812,177
Grants		333,883	38,750	372,633	127,214	26,112	153,326
Government grants		471,314	683,096	1,154,410	1,458,154	-	1,458,154
	2	8,059,052	1,864,656	9,923,708	7,774,548	1,649,109	9,423,657
Income from charitable activities	3	269,655	-	269,655	174,903	-	174,903
Investment income	4	2,247	-	2,247	5,588	-	5,588
Other income	5	2,315	-	2,315	-	-	-
Total		**8,333,269**	**1,864,656**	**10,197,925**	**7,955,039**	**1,649,109**	**9,604,148**
Expenditure on:							
Charitable activities:	6	7,321,425	1,191,309	8,512,734	8,402,638	1,459,087	9,861,725
Governance	9	164,228	-	164,228	127,097	-	127,097
		7,485,653	**1,191,309**	**8,676,962**	**8,529,735**	**1,459,087**	**9,988,822**
Net income/(expenditure)		**847,616**	**673,347**	**1,520,963**	**(574,696)**	**190,022**	**(384,674)**
Transfers between funds	18	76,170	(76,170)	-	(327,240)	327,240	-
Net movement in funds		923,786	597,177	1,520,963	(901,936)	517,262	(384,674)
Fund balances brought forward		6,629,505	1,498,236	8,127,741	7,531,441	980,974	8,512,415
Fund balances carried forward		**7,553,291**	**2,095,413**	**9,648,704**	**6,629,505**	**1,498,236**	**8,127,741**

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

North England 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		£	£	£	£	£	£
Donations		6,962,287	1,140,245	8,102,532	6,119,510	1,619,233	7,738,743
Grants		333,883	38,750	372,633	127,214	26,112	153,326
Government grants		471,314	683,096	1,154,410	1,458,154	-	1,458,154
Other voluntary income		269,917	-	269,917	68,363	-	68,363
	2	8,037,401	1,862,091	9,899,492	7,773,241	1,645,345	9,418,586
Charitable activities	3	145,147	-	145,147	63,359	-	63,359
Investment income	4	2,151	-	2,151	5,474	-	5,474
Other income	5	2,932	-	2,932	-	-	-
Total		**8,187,631**	**1,862,091**	**10,049,722**	**7,842,074**	**1,645,345**	**9,487,419**
Expenditure on:							
Charitable activities:	6	7,165,440	1,182,507	8,347,947	8,227,241	1,469,601	9,696,842
Governance	9	164,228	-	164,228	127,097	-	127,097
		7,329,668	**1,182,507**	8,512,175	**8,354,338**	**1,469,601**	9,823,939
Net income/(expenditure)		**857,963**	**679,584**	**1,537,547**	**(512,264)**	**175,744**	**(336,520)**
Transfers between funds	18	57,573	(57,573)	-	(412,677)	412,677	-
Net movement in funds		915,536	622,011	1,537,547	(924,941)	588,421	(336,520)
Fund balances brought forward at January 1		6,629,467	1,467,338	8,096,805	7,554,408	878,917	8,433,325
Fund balances carried forward at December 31		**7,545,003**	**2,089,349**	9,634,352	**6,629,467**	**1,467,338**	8,096,805

North England Conference of Seventh-day Adventists

Balance Sheet
As at 31 December 2021

	Notes	Group		Charity	
		2021	2020	2021	2020
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	13	7,385,946	7,557,961	7,385,946	7,557,961
		7,385,946	7,557,961	7,385,946	7,557,961
Current Assets					
Stocks	14	2,254	2,299	-	-
Debtors	15	489,912	686,231	521,296	741,104
Cash at bank and in hand		2,841,165	1,668,857	2,787,647	1,575,485
Total Current Assets		3,333,331	2,357,387	3,308,943	2,316,589
Creditors: Amounts due within a year	16	693,362	1,287,216	683,326	1,277,355
Net Current Assets		2,639,969	1,070,171	2,625,617	1,039,234
Creditors: Amounts due after one year	17	377,211	500,390	377,211	500,390
Total Net Assets		**9,648,704**	**8,127,742**	**9,634,352**	**8,096,805**
Fund balances					
Unrestricted		7,553,291	6,629,505	7,545,003	6,629,467
Restricted		2,095,413	1,498,236	2,089,349	1,467,338
Total Funds	18	**9,648,704**	**8,127,741**	**9,634,352**	**8,096,805**

Approved and authorised for issue by the Board of Trustees on 25/09/2022
and signed on its behalf by:

Michael Kwasi Agyei-Asare
Trustee

The notes on pages 16 to 33 form part of these accounts.

North England 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	20	1,335,761	707,217
Cash flows from investing activities			
Dividends, interest and rents from investments		2,247	5,588
Purchase of property,plant and equipment		(30,741)	(216,903)
Proceeds from sale of assets		-	616
Cash flows from financing activities			
Repayments of borrowing		(106,537)	(143,789)
Interest on borrowing		(28,423)	(21,638)
Change in cash and cash equivalents in the year		1,172,307	331,091
Cash and cash equivalents at the beginning of the year		1,668,858	1,337,767
Cash and cash equivalents at the end of the year		2,841,165	1,668,858

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 basis of preparation of the financial statements 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 ongoing impact of the Coronavirus pandemic and measures taken in the UK to contain it. The charity has adequate cash and reserves position at the time of approval of these financial statements. Whilst the charity had 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 and taken advantage of government support in the form of the job retention scheme. 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. The Churches are now open and have started to function as they did before the pandemic. Having made enquiries, the trustees have concluded that there is a reasonable expectation that the charity and group 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 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.

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. 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 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% Straight line
Office fixtures and equipment	20 - 33% Straight line
Computer equipment	20 - 33% Straight line

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

1.10 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 Insurance Company. Costs relating to the former plan are now borne by the British Union Conference.

1.11 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.

1.12 Operating leases

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

1.13 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.

1.14 Investment properties

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

1.15 Accounting for local congregation funds

A sound organisational structure, good financial management 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 holds title to 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. Though 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 as belonging to the conference, and 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. Wholesale consolidation serves to confuse their understanding.

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 Conference or Mission.

1.16 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.

1.17 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. In particular the debtor with one of the Charity's controlled school, Hyland House School, was assessed given the large deficits made by the school in previous years.

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.

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 £
Tithe contributions from members of affliated congregations	6,939,844		6,939,844	6,112,445		6,112,445
Donations in local congregations		1,112,513	1,112,513		1,596,053	1,596,053
Donated assets	269,917		269,917	68,363	-	68,363
Subtotal of base donations	7,209,761	1,112,513	8,322,274	6,180,808	1,596,053	7,776,861
Donations	44,094	30,297	74,391	8,372	26,944	35,316
Legacies						
Grants	333,883	38,750	372,633	127,214	26,112	153,326
Tax recoverable on Gift Aid donations	471,314	683,096	1,154,410	1,458,154		1,458,154
Government Grants						
Similar Incoming Resources						
Subtotal of other donations	849,291	752,143	1,601,434	1,593,740	53,056	1,646,796
Total income from donations and legacies	8,059,052	1,864,656	9,923,708	8,164,782	1,706,828	9,871,610

Charity: Income from donations and legacies						
Tithe contributions from members of affliated congregations	6,939,844		6,939,844	6,683,373		6,683,373
Donations in local congregations		1,112,513	1,112,513		1,706,828	1,706,828
Donated assets	269,917		269,917	322,838		322,838
Subtotal of base donations	7,209,761	1,112,513	8,322,274	7,006,211	1,706,828	8,713,039
Donations	22,443	27,732	50,175	7,065	23,180	30,245
Grants	333,883	38,750	372,633	127,214	26,112	153,326
Tax recoverable on Gift Aid donations	471,314	683,096	1,154,410	1,458,154		1,458,154
Subtotal of other donations	827,640	749,578	1,577,218	1,592,433	49,292	1,641,725
Total income from donations and legacies	8,037,401	1,862,091	9,899,492	7,273,241	1,645,345	9,418,586

3 Incoming Resources from charitable activities

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Church Ministry	122,374		122,374	27,622		27,622
Education	147,281		147,281	147,281		147,281
Humanitarian Aid and Welfare						
Total Charitable Income	269,655		269,655	174,903		174,903
Charity						
Church Ministry	145,147		145,147	63,359		63,359
Total Charitable Income	145,147		145,147	63,359		63,359

4 Investment Income

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Return on local cash	2,247		2,247	5,588		5,588
	2,247		2,247	5,588		5,588
Charity						
Return on local cash	2,151		2,151	5,474		5,474
	2,151		2,151	5,474		5,474

5 Other Incoming Resources

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Group						
Gain on sale of assets	(617)		(617)			
Other income	2,932		2,932			
Total Other Income	2,315		2,315			
Charity						
Gain on sale of assets						
Other income	2,932		2,932			
Total Other Income	2,932		2,932			

6 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	4,698,095	911,052	5,609,147	6,068,729	1,231,523	7,300,252
Education	402,579	8,802	411,381	377,927	(10,514)	367,413
Objectives in other geographical areas	1,526,767	271,455	1,798,222	1,344,738	238,078	1,582,816
Retirement responsibilities	693,984	-	693,984	611,244	-	611,244
Total Charitable Expenditure	7,321,425	1,191,309	8,512,734	8,402,638	1,459,087	9,861,725
Charity						
Church Ministry	4,693,143	911,052	5,604,195	6,068,681	1,231,523	7,300,204
Education	251,546	-	251,546	202,578	-	202,578
Objectives in other geagraphical areas	1,526,767	271,455	1,798,222	1,344,738	238,078	1,582,816
Retirement responsibilities	693,984	-	693,984	611,244	-	611,244
Total Charitable Expenditure	7,165,440	1,182,507	8,347,947	8,227,241	1,469,601	9,696,842

7 Analysis of Resources by Activity

Group

	2021 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	-	4,654,311	954,836	5,609,147
Education	186,546	199,959	24,876	411,381
Objectives in other geographical areas	1,798,222	-	-	1,798,222
Retirement responsibilities	693,984	-	-	693,984
	2,678,752	4,854,270	979,712	8,512,734

	2020 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	96,080	6,047,102	1,157,070	7,300,252
Education	142,578	199,959	24,876	367,413
Objectives in other geographical areas	1,582,816	-	-	1,582,816
Retirement responsibilities	611,244	-	-	611,244
	2,432,718	6,247,061	1,181,946	9,861,725

Charity

	2021 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	-	4,647,673	956,522	5,604,195
Education	251,546	-	-	251,546
Objectives in other geographical areas	1,798,222	-	-	1,798,222
Retirement responsibilities	693,984	-	-	693,984
	2,743,752	4,647,673	956,522	8,347,947

	2020 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	96,080	6,054,853	1,149,271	7,300,204
Education	202,578	-	-	202,578
Objectives in other geographical areas	1,582,816	-	-	1,582,816
Retirement responsibilities	611,244	-	-	611,244
	2,492,718	6,054,853	1,149,271	9,696,842

7 Analysis of non-grant expenditure by Charitable Activity

Group	2021 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,138,269	200,356	2,270,522	5,609,147
Education	186,001	-	38,834	224,835
	3,324,270	200,356	2,309,356	5,833,982

	2020 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,325,535	169,485	3,632,950	7,127,970
Education	186,001	-	(161,125)	24,876
	3,511,536	169,485	3,471,825	7,152,846

Charity	2021 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,128,388	200,356	2,275,451	5,604,195
	3,128,388	200,356	2,275,451	5,604,195

	2020 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,325,534	169,485	3,632,873	7,127,892
	3,325,534	169,485	3,632,873	7,127,892

8 Analysis of grants

Grants to individuals

	2021		2020	
	Number of Beneficiaries	Total £	Number of Beneficiaries	Total £
Group - Education Grants & Support	21	42,148	19	81,454
Charity - Education Grants & Support	21	42,148	19	81,454

Grants to institutions

		2021		2020	
Name of Institution / grant	Grant description	Group £	Charity £	Group £	Charity £
Primary schools	Educational Need		60,000		60,000
Newbold College	Educational Need	61,124	61,124	61,124	61,124
Harper Bell School	Educational Need				
General Conference of Seventh-day Adventists	General Operations	604,825	604,825	604,825	604,825
British Union Conference	General Operations	977,991	977,991	977,911	977,911
Other grants to Church Entities	General Operations	96,080	96,080	96,080	96,080
Retirement Fund	Past pension deficit	611,244	611,244	611,244	611,244
Total Institutional Grants		2,351,264	2,411,264	2,351,184	2,411,184
Total Grants		2,393,412	2,453,412	2,432,638	2,492,638

9 Governance costs

	2021		2020	
	Group £	Charity £	Group £	Charity £
Audit costs	40,174	40,174	103,847	103,847
Trustee expenses	1,224	1,224	540	540
Other expenses	122,830	122,830	22,710	22,710
	164,228	164,228	127,097	127,097

10 Net resources expended

This is stated after charging:	Total 2021 £	Total 2020 £
Depreciation of tangible fixed assets:	200,356	169,485
Reimbursement of expenses to trustees (six trustees in 2021 - six trustees in 2020)	1,044	22,710
Fees payable to the charity's auditor for the audit of the annual accounts	40,174	48,900

11 Staff Costs

	Total 2021 £	Total 2020 £
Staff costs were as follows:		
Wages and Salaries	2,627,770	2,812,005
Social Security Costs	259,381	263,977
Other Pension Costs	437,119	435,554
	3,324,270	3,511,536

The average number of employees during the year in the following categories were:	2021 no	2020 no
Charitable activities	75	78
Support activities	11	10
Management and administration	3	3
	89	91

No one received remuneration amounting to more than £60,000 during the year (2020: None)

12 Trustees' transactions

	2021 £	2020 £
Emoluments paid to six employed trustees (2020: six trustees)		
Key management	88,035	133,874
Other trustees	48,424	71,691
During the year retirement benefits were accruing to five Trustees in respect of pension schemes		
Amounts due by trustees at 31 December		
Key management	3,061	524
Other trustees	-	-
Amounts due to trustees at 31 December		
Key management	-	-

13 Tangible Fixed Assets

	Freehold Property	Leasehold property	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at January 1	9,190,532	437,023	593,075	98,398	10,319,028
Additions	21,843	-	27,019	(18,122)	30,740
Disposals	-	-	(1,814)	-	(1,814)
As at December 31	9,212,375	437,023	618,280	80,276	10,347,954
Depreciation					
As at January 1	2,166,733	162,745	364,163	67,426	2,761,067
Charge for Year	119,385	6,614	74,552	1,587	202,138
On Disposals	-	-	(1,197)	-	(1,197)
As at December 31	2,286,118	169,359	437,518	69,013	2,962,008
Net Book Value					
As at January 1	7,023,798	274,278	228,912	30,972	7,557,960
As at December 31	6,926,257	267,664	180,762	11,263	7,385,946
Charity Cost					
As at January 1	9,190,532	437,023	593,075	98,398	10,319,028
Additions	21,843	-	25,205	(18,122)	28,926
Disposals	-	-	-	-	-
As at December 31	9,212,375	437,023	618,280	80,276	10,347,954
Depreciation					
As at January 1	2,164,108	169,359	364,163	63,437	2,761,067
Charge for Year	122,010	-	73,355	5,576	200,941
On Disposals	-	-	-	-	-
As at December 31	2,286,118	169,359	437,518	69,013	2,962,008
Net Book Value					
As at January 1	7,026,424	267,664	228,912	34,961	7,557,961
As at December 31	6,926,257	267,664	180,762	11,263	7,385,946

Included in the Freehold Property value are £20,495,000 which represents our 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 (PPF).

The PPF requires asset value of at least 140% cover of the pension deficit under their criteria.

For the sake of prudence we incorporate sufficient cover to meet the actual deficit and no more.

14 Stocks

	Group		Charity	
	2021	2020	2020	2019
	£	£	£	£
Departmental supplies	2,254	2,299	-	-
	2,254	2,299	-	-

15 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Due after more than one year				
Loans owed by employees	13,192	13,187	13,192	13,187
	13,192	13,187	13,192	13,187
Due within one year				
Trade debtors	5,224	4,275	-	-
Amounts owed by related charities	5,772	5,042	42,311	64,190
Amounts owed by local congregations	99,055	168,650	99,055	168,650
Government grants due	398,426	398,426	398,426	398,426
Accrued Income	54,813	54,813	54,813	54,813
Prepayments	3,949	31,271	3,949	31,271
Employees	16,878	10,464	16,878	10,464
Other Receivables	(107,397)	103	(107,328)	103
	476,720	673,044	508,104	727,917
Total	489,912	686,231	521,296	741,104

16 Creditors: Amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Bank Loans and Overdrafts	52,514	86,745	50,818	86,745
Advances for charitable activities	8,340	7,234	-	-
Due to associated charities	138,797	283,898	138,797	283,898
Due to local congregations	5,250	495	5,250	-
Employees	2,818	17	2,818	17
Deferred income	120	7,421	120	7,421
Taxes payable	-	58,322	-	58,322
Other Creditors	485,523	843,084	485,523	840,952
	693,362	1,287,216	683,326	1,277,355

Included within Other Creditors is an amount of £393,920 (2020: £776,202) in relation to the costs of settlements and associated professional fees, for a number of historic legal claims.

17 Creditors: Amounts falling due after one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Bank loans	207,254	364,609	207,254	364,609
Amounts due to related charities	169,957	135,781	169,957	135,781
	377,211	500,390	377,211	500,390
Of which amounts falling due after one year, not wholly payable within 5 years				
Repayable by instalments	136,975	415,363	136,975	415,363

18 Statement of Funds (Group)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,970,826	-	(202,138)	124,442	6,893,130
Church Buildings	106,410	2,392	-	(11,707)	97,095
Church development	9,619	-	-	(2,499)	7,120
Pension contributions	9,985	-	-	(1,714)	8,271
School operating	196,436	211,255	(209,886)	(18,439)	179,366
Other Program Funds	463,665	16,694	(137,054)	(60,986)	282,319
Total Designated Funds	7,756,941	230,341	(549,078)	29,097	7,467,301
General Funds					
Tithe Fund	(2,765,901)	5,386,945	(4,857,018)	30,195	(2,205,779)
Other General Funds	1,638,465	2,715,983	(2,079,557)	16,878	2,291,769
Total General Funds	(1,127,436)	8,102,928	(6,936,575)	47,073	85,990
Total Unrestricted Funds	6,629,505	8,333,269	(7,485,653)	76,170	7,553,291
Restricted Funds					
Donations for World Missions	1,268	274,280	(271,455)	(1,087)	3,006
Church Building Funds	72,000	-	-	-	72,000
Local evangelism	54,221	23,477	(297)	92,028	169,429
Local Congregational Funds	1,057,460	1,560,079	(910,255)	129,389	1,836,673
Funds for Educational Support	30,898	2,565	(8,802)	(18,597)	6,064
Radio & TV Funds	189,208	512	-	(230,000)	(40,280)
Other operating funds	93,181	3,743	(500)	(47,903)	48,521
Total Restricted Funds	1,498,236	1,864,656	(1,191,309)	(76,170)	2,095,413
Total Funds	8,127,741	10,197,925	(8,676,962)		9,648,704

18 Statement of Funds (Charity)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,970,826	-	(200,941)	123,245	6,893,130
Church Buildings	106,410	2,392	-	(11,707)	97,095
Church development	9,619	-	-	(2,499)	7,120
Pension contributions	9,985	-	-	(1,714)	8,271
School operating	128,637	-	(11,717)	54,160	171,080
Other Program Funds	324,377	16,694	(137,054)	81,153	285,170
Total Designated Funds	7,549,854	19,086	(349,712)	242,638	7,461,866
General Funds					
Tithe Fund	(2,725,475)	5,386,945	(4,857,018)	(10,231)	(2,205,779)
Other General Funds	1,805,088	2,781,600	(2,122,938)	(174,834)	2,288,916
Total General Funds	(920,387)	8,168,545	(6,979,956)	(185,065)	83,137
Total Unrestricted Funds	6,629,467	8,187,631	(7,329,668)	57,573	7,545,003
Restricted Funds					
Donations for World Missions	1,268	274,280	(271,455)	(1,087)	3,006
Church Building Funds	72,000	-	-	-	72,000
Local evangelism funds	54,221	23,477	(297)	92,028	169,429
Local Congregational Funds	1,057,460	1,560,079	(910,255)	129,389	1,836,673
Radio & TV Funds	189,208	512	-	(230,000)	(40,280)
Other operating funds	93,181	3,743	(500)	(47,903)	48,521
Total Restricted Funds	1,467,338	1,862,091	(1,182,507)	(57,573)	2,089,349
Total Funds	8,096,805	10,049,722	(8,512,175)	-	9,634,352

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	7,385,946	-	7,385,946	7,557,963
Current Assets	1,237,918	2,095,413	3,333,331	2,357,389
Creditors due within one year	(693,362)	-	(693,362)	(1,287,216)
Creditors due in more than one year	(377,211)	-	(377,211)	(500,390)
Total Funds	7,553,291	2,095,413	9,648,704	8,127,746

20 Net cash flow from operating activities

	2021 £	2020 £
Net incoming resources before revaluations	1,520,962	(384,674)
Returns on investments & servicing of finance	26,176	16,050
Depreciation of tangible fixed assets	202,138	170,681
Bad debts	49	6,903
Deficit / Surplus on disposal of fixed assets	617	-
Decrease / (Increase) in stocks	45	182
Decrease in debtors	196,270	112,057
Increase in creditors	(610,496)	786,018
	1,335,761	707,217

21 Dividends, interest and rents from investments

	2021 £	2020 £
Interest received	2,247	5,588
Interest paid	(28,423)	(21,638)
Net cash inflow from returns on investments and servicing of finance	(26,176)	(16,050)

22 Related party transactions

The charity is affiliated to the British Union Conference of Seventh-day Adventists (a registered charity), based in Stanborough Park, Garston Watford, Herts, WD25 9JZ, and with which the charity has a tithe-sharing agreement.

	British Union Conference	Total 2021	Total 2020
	£	£	£
Tithe-sharing grants received	51,000	51,000	51,000
Other Grants Received	19,950	19,950	-
Tithe-sharing grants made	110,375	110,375	977,991
Tithe-sharing for Pension Deficit	693,984	693,984	611,244
Amounts due by charity < 1 year	74,010	74,010	255,458
Loans due by charity < 1 year	64,787	64,787	58,440
Loans due by charity > 1 year	169,957	169,957	222,256

23 Other related entities

	Country	Description
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	Titular holder of property (Trustees are appointed by BUC executive committee)

NORTH ENGLAND CONFERENCE OF SEVENTH-DAY ADVENTISTS

England & Wales - Charity number 1045501

Accounts

North England Conference of Seventh-day Adventists

Registered Charity No (England and Wales): 1045501

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

North England Conference of Seventh-day Adventists

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North England Conference of Seventh-day Adventists
Trustees

Pastor Alan Hush	Resigned 09 September 2021
Dr Andrew West	Resigned 09 September 2021
Mr Charles Bramble	Resigned 05 August 2020
Mr Clive Palmer	Resigned 09 September 2021
Mr Courtney Robinson	Resigned 09 September 2021
Pastor Dan Majaducon	Resigned 09 September 2021
Mrs Herline Simon	Resigned 09 September 2021
Mr Horace Radcliff	Resigned 09 September 2021
Mrs Inez Brown	Resigned 09 September 2021
Mr Michael Mudzamiri	Resigned 09 September 2021
Pastor Michael Simpson	Resigned 09 September 2021
Pastor Richard Jackson	Resigned 09 September 2021
Mrs Rosemarie Bull	Resigned 09 September 2021
Mrs Sheryl Lawrence	Resigned 09 September 2021
Mr Saureen Rayavarapu	Resigned 09 September 2021
Mrs Verona Roberts	Resigned 09 September 2021
Pastor George Kumi	Appointed 09 September 2021
Glenda Augustine	Appointed 09 September 2021
Dr Livingstone Chishimba	Appointed 09 September 2021
Joseph Philpot	Appointed 09 September 2021
Dr Leon Ferguson	Appointed 09 September 2021
Lana Ashby	Appointed 09 September 2021
Dr Ivan Brown	Appointed 09 September 2021
Shephard Sibanda	Appointed 09 September 2021
Michael Kwasi Agyei-Asare	Appointed 09 September 2021
Grace Charles	Appointed 09 September 2021
Richard Russell	Appointed 09 September 2021
Emanuel Bran	Appointed 09 September 2021
Jonathan Holder	Appointed 09 September 2021
Dr Irma Asky	Appointed 09 September 2021
Obinnaya Iheoma	Appointed 09 September 2021

North England Conference of Seventh-day Adventists

Reference and Administrative Details of the Charity and List of Advisors

Charity number	1045501
Registered Office	22 Zulla Road Mapperly Park Nottingham Nottinghamshire NG3 5DB
Bankers	Natwest Bank plc 3 Thurland Street Nottingham Nottinghamshire NG1 3DT
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham West Midlands B3 2ES
Auditors	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

North England Conference of Seventh-day Adventist
Trustees Report
for the year ended 31 December 2020

The Trustees of North England Conference of Seventh-day Adventists present their report for the year ended 31 December 2020 together with the consolidated charity accounts, which have been audited by Moore Kingston Smith LLP.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future plans of this charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

Constitution

The constitution is reviewed regularly and changes brought to the charity's general assembly (session) for adoption.

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. The Trustees are the Executive Committee and are elected/re-elected every four years at the Session by delegates chosen from various church congregations in its territory. The Administrative Officers (President, Executive Secretary and Treasurer) are also elected at the Session and are ex-officio members of the Executive Committee. Between Sessions, the Trustees through the vehicle of the Executive Committee, generally determine all matters of substance relating to their life and work of the Charity.

The Charity's constitution provides for employed Trustees, requiring that their remuneration rates and expense budgets be recommended annually by the National Office's Remuneration Audit Committee Comprised of non-employees. The Executive Committee may reduce (but not increase) the remuneration and expense levels so recommended. No Trustee received emoluments in excess of £60,000 for both the current and previous year.

Policies Adopted for the Induction and Training of Trustees

The majority of new Trustees start their term of office at the commencement of the new quadrennium (in this case September 2021) and the primary induction is provided at the first meeting of the Trustees (in this case September 2021). Further training is provided annually.

New Trustees are provided with copies of the Charity Constitution, in addition to Policies and Minutes of the Executive Committee for that year. Each Trustee also receives copies of Charity Commission documents such as "The Essential Trustee - what you need to know".

Organisational Structure and Decision Making

The Trustees meet a minimum of four times a year to determine the strategy of the Charity. Between meetings, the day-to-day operations are managed on behalf of the Trustees by the three administrative officers.

The Charity is the administrative body of the Seventh-day Adventist Church ("the Church") for the Midlands, the northern area of England and the Isle of Man.

Related Organisations

The Charity has relationships with the following constituted bodies of the Seventh-day Adventist Church in Great Britain:

- British Union Conference of Seventh-day Adventists to which the Charity is affiliated.
- Seventh-day Adventist Association Ltd (a charitable company controlled by the British Union Conference of Seventh-day Adventists) which holds the Charity's land in trust.

RISK MANAGEMENT

The Trustees have continued to manage the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are monitoring and developing the systems and procedures to mitigate the exposure to those risks.

SAFEGUARDING

Through the activities of local congregations as well as 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 ACTIVITIES AND PUBLIC BENEFIT POLICIES AND OBJECTIVES

The principal objective of the charity is the promotion of the Christian religion, with the following supporting objectives: To proclaim the Everlasting Gospel of Jesus Christ and prepare citizens of the earth for the soon return of Jesus Christ to encourage people to become responsible members of the church and community, and to support the charitable and humanitarian work which are in harmony with the doctrines and principles of the Seventh-day Adventist Church.

Additionally, specialised aspects of the Charity's purposes are performed by:

- One private primary school
- Summer Camps for children and youth
- Summer Camps for families
- As part of the world-wide church, the charity supports world-wide denominational activities
- In setting out its strategies the Trustees have taken note of advice from the Charity Commission on Public Benefit.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in response to the Charities Act to have due regard to the Charity Commission General Guidance on public benefit, `Charities and Public Benefit'. The public benefit of the activities undertaken by the Charity is summarised as follows:

- Good citizenship
- Healthy communities
- Relief of poverty
- Advancement of education
- Good parenting

North England Conference of Seventh-day Adventist
Trustees Report
for the year ended 31 December 2020

GRANT MAKING POLICIES

The Charity operates a fund-sharing policy with the British Union Conference of Seventh-day Adventists (charity number 1044071) whereby a proportion of funds received is passed on for use in the British Union and overseas. Grants to local congregations are made as a proportion of tax recovered under the Gift Aid programme, plus grants for special needs when requested and approved by the Trustees.

ACHIEVEMENTS AND PERFORMANCE

During 2020 the Charity grew in membership and at year-end registered a total of 11,057 through baptism, profession of faith, as well as membership transfer for other areas. Total net growth for the year was 214 taking the membership figure at 31 December 2019 to 31 December 2020.

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

COVID-19 PANDEMIC

The impact of the coronavirus at the beginning of the year significantly impacted the charity in a number of ways. Churches and Community Centres were closed for much of the year which significantly impacted charity finances as well as community activities. The charity furloughed the majority of its employees in order to maintain financial stability. The charity also refocused and adjusted its involvement within the community to address the urgent needs because of the pandemic. The Trustees are confident that the measures taken, together with the financial stability of the charity, will enable it to continue to operate for the foreseeable future.

REVIEW OF ACTIVITIES

The North England Conference congregational activities. that takes place in 104 churches and 36 companies and a number of church plants and groups, 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. The other programmes include preaching and evangelism, community projects that are based on such things as health education, depression recovery, stress awareness, importance of diet, parenting skills, marriage enrichment, personal discipline, developing life skills, as well as other activities for youth, children and elderly. During the pandemic such activities were presented via online platforms such as Zoom or Microsoft Office. These local congregational activities are supported from head office through various departmental training events, activity programmes, as well as personal support and resource provision. Our vision and mission statement envelopes the goals and objectives of the North England Conference, which are undertaken through our local churches and community centres as well as by various departments within the organisation and expressed as follows:

DEPARTMENTAL ACTIVITIES

The impact of the pandemic which developed during the first quarter of the year significantly affected the charity in relation to the staff based at head office. As a result of the pandemic all of our churches closed for services and most remained closed for the entire year. In an effort to maintain financial stability due to the significant downturn in financial income due to this closure, all of our Departmental Directors as well as our back office support staff were placed on the furlough scheme provision which was provided by Her Majesty's Government. Although churches were closed for traditional services many remained open to provide needed community services outlined below. These services and activities were deployed through the local church community centres.

North England Conference of Seventh-day Adventist
Trustees Report
for the year ended 31 December 2020

COMMUNITY ACTIVITIES

The onset of the pandemic and the following lockdown resulted in many within the community struggling to cope financially with loss of jobs and being placed on furlough. It was identified that immediate support must be provided and the community welfare activities were put in place and successfully delivered. These include but not limited to the following areas: Newcastle, Middlesbrough, Leeds, Huddersfield, Sheffield, Doncaster, Derby, Birmingham, Preston, Liverpool, Manchester and Coventry.

- Community food banks were created in most cities with a Seventh-day Adventist presence where members of the public could collect free food parcels. This service was initiated to support vulnerable members of the community affected by the pandemic.
- Food distribution into the community was provided by many of our community centres where those most vulnerable and affected such as the very elderly and other vulnerable individuals could receive basic food parcels delivered to their home.
- Packed meals were provided for collection at churches and community centres.
- Telephone visitation services were implemented during the lockdown restrictions so that vulnerable members of the community would receive a friendly social call or pastoral telephone visit.
- A telephone help line was created to provide a support service to the community. Health and wellbeing support was provided by trained counsellors. In addition to the counselling service, the telephone help line became a resoource where referrals could be made to external bodies and organisations.

WORSHIP SERVICES

The lockdown restrictions necessitated the closure of our churches and the charity adapted by providing those with internet access worship services through an online platform such as Zoom, YouTube, or Microsoft Teams.

FINANCIAL REVIEW

The Charity is reliant on the continued financial support of its membership, who contributed over £7.8m in tithes, donations and freewill offerings. (2019: £8.8m) These funds were utilised for staff salaries, evangelistic endeavours, humanitarian work, education, retirement benefits, and the general governance and administrative operations of the North England Conference. Net income in the year amounted to £5.8m (2019: £6.6m) after tithe sharing to sister organisations and in addition to investment income and Government grants. Net deficit in the year amounted to £384,674 (2019: £701,535 surplus).

The Trustees consider that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and for this reason, the Trustees continue to adopt the `going concern' basis in preparing accounts.

During the year, the Board have taken the opportunity to review several long-standing claims and issues with employees and members and to seek settlement of each of the matters. This has involved the Board in negotiations and mediations with various parties to enable each of the issues to move towards a final conclusion. Reflecting on the matters addressed, the Board has determined that to help limit similar events occurring in the future, they will revisit the Conference's policies and procedures set out and embark on retraining and refresher programmes for the team. This will be an ongoing process over the coming year.

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended. At 31 December 2020, restricted funds totalled £1.5m (2019: £0.98m).

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 December 2020, the unrestricted reserves totalled £6.6m (2019: £7.53m).

North England Conference of Seventh-day Adventist
Trustees Report
for the year ended 31 December 2020

TRUSTEES' RESPONSIBILTIES

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.) for each financial year which give true and fair view of the state of the affairs of the charity and the group of the outgoing resources and application 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 adjustments 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 business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements are compliant. 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.

STATEMENT OF DISCLOSURE TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and

The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees of the North England Conference of Seventh-day Adventists signed on their behalf.



Pastor Emanuel Bran
Trustee

Date: 15 December 2021

Independent Auditor's Report to the Trustees and Members Of the North England Conference of Seventh-Day Adventists for the year ended 31 December 2020

Opinion

We have audited the financial statements of the North England 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.

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 North England Conference of 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 Charities Act 2011 requires 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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

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 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.

Independent Auditor's Report to the Trustees and Members Of the North England Conference of Seventh-Day Adventists for the year ended 31 December 2020

- 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. 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

Date: 24/12/2021

Moore Kingston Smith LLP
Senior Statutory Auditor

4 Victoria Square
St Albans
Herts
AL1 3TF

North England 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		6,189,180	1,622,997	7,812,177	7,053,784	1,706,828	8,760,612
Grants		127,214	26,112	153,326	120,329	-	120,329
Legacies		-	-	-	4,395	-	4,395
Government grants		1,458,154	-	1,458,154	986,274	-	986,274
	2	7,774,548	1,649,109	9,423,657	8,164,782	1,706,828	9,871,610
Income from charitable activities	3	174,903	-	174,903	503,918	75,790	579,708
Investment income	4	5,588	-	5,588	11,843	-	11,843
Other income	5	-	-	-	378,461	-	378,461
Total		**7,955,039**	**1,649,109**	**9,604,148**	**9,059,004**	**1,782,618**	**10,841,622**
Expenditure on:							
Charitable activities:	6	8,402,638	1,459,087	9,861,725	8,132,581	1,971,250	10,103,831
Governance	9	127,097	-	127,097	36,256	-	36,256
		8,529,735	**1,459,087**	**9,988,822**	**8,168,837**	**1,971,250**	**10,140,087**
Net income/(expenditure)		**(574,696)**	**190,022**	**(384,674)**	**890,167**	**(188,632)**	**701,535**
Transfers between funds	18	(327,240)	327,240	-	100,608	(100,608)	-
Net movement in funds		(901,936)	517,262	(384,674)	990,775	(289,240)	701,535
Fund balances brought forward		7,531,443	980,974	8,512,417	6,540,668	1,270,214	7,810,882
Fund balances carried forward		**6,629,507**	**1,498,236**	**8,127,743**	**7,531,443**	**980,974**	**8,512,417**

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

North England 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		6,119,510	1,619,233	7,738,743	7,042,109	1,706,828	8,748,937
Grants		127,214	26,112	153,326	120,329	-	120,329
Legacies		-	-	-	4,395	-	4,395
Government grants		1,458,154	-	1,458,154	986,274	-	986,274
Other voluntary income		68,363	-	68,363	-	-	-
	2	7,773,241	1,645,345	9,418,586	8,153,107	1,706,828	9,859,935
Charitable activities	3	63,359	-	63,359	352,446	75,790	428,236
Investment income	4	5,474	-	5,474	11,698	-	11,698
Other income	5	-	-	-	378,461	-	378,461
Total		**7,842,074**	**1,645,345**	**9,487,419**	**8,895,712**	**1,782,618**	**10,678,330**
Expenditure on:							
Charitable activities:	6	8,227,210	1,469,601	9,696,811	7,919,478	1,971,250	9,890,728
Governance	9	127,097	-	127,097	36,257	-	36,257
		8,354,307	**1,469,601**	**9,823,908**	**7,955,735**	**1,971,250**	**9,926,985**
Net income/(expenditure)		**(512,233)**	**175,744**	**(336,489)**	**939,977**	**(188,632)**	**751,345**
Transfers between funds	18	(412,677)	412,677	-	127,459	(127,459)	-
Net movement in funds		(924,910)	588,421	(336,489)	1,067,436	(316,091)	751,345
Fund balances brought forward at January 1 as previously stated		7,554,379	878,917	8,433,296	6,486,943	1,195,008	7,681,951
Fund balances carried forward at December 31		**6,629,469**	**1,467,338**	**8,096,807**	**7,554,379**	**878,917**	**8,433,296**

North England 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	13	7,557,961	7,512,356	7,557,961	7,512,357
		7,557,961	7,512,356	7,557,961	7,512,357
Current Assets					
Stocks	14	2,299	2,481	-	-
Debtors	15	686,231	805,191	741,104	833,719
Cash at bank and in hand		1,668,858	1,337,766	1,575,487	1,210,630
Total Current Assets		2,357,388	2,145,438	2,316,591	2,044,349
Creditors: Amounts due within a year	16	1,287,216	539,242	1,277,356	517,275
Net Current Assets		1,070,172	1,606,196	1,039,235	1,527,074
Creditors: Amounts due after one year	17	500,390	606,135	500,390	606,135
		500,390	606,135	500,390	606,135
Total Net Assets		**8,127,743**	**8,512,417**	**8,173,008**	**8,433,296**
Fund balances					
Unrestricted		6,629,507	7,531,443	6,629,467	7,554,379
Restricted		1,498,236	980,974	1,467,338	878,917
Total Funds	**18**	**8,127,743**	**8,512,417**	**8,096,805**	**8,433,296**

Approved and authorised for issue by the Board of Trustees on 30/10/2021
and signed on its behalf by:

Michael Kwasi Agyei-Asare
Trustee

The notes on pages 16 to 33 form part of these accounts.

North England 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	20	707,217	823,994
Cash flows from investing activities			
Dividends, interest and rents from investments		5,588	-
Purchase of property,plant and equipment		(216,903)	(1,127,244)
Proceeds from sale of assets		616	379,425
Cash flows from financing activities			
Repayments of borrowing		(143,789)	(103,286)
Interest on borrowing		(21,638)	11,843
Change in cash and cash equivalents in the year		331,091	(15,268)
Cash and cash equivalents at the beginning of the year		1,337,767	1,353,035
Cash and cash equivalents at the end of the year		1,668,858	1,337,767

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 basis of preparation of the financial statements 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 and taken advantage of government support in the form of the job retention scheme. 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. The Churches are now open and have started to function as they did before the pandemic. 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 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.

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. 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 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% Straight line
Office fixtures and equipment	20 - 33% Straight line
Computer equipment	20 - 33% Straight line

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

1.10 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 Insurance Company. Costs relating to the former plan are now borne by the British Union Cconference.

1.11 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.

1.12 Operating leases

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

1.13 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.

1.14 Investment properties

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

1.15 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 holds title to 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. Though 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 as belonging to the conference, and 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. Wholesale consolidation serves to confuse their understanding.

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 Conference or Mission.

1.16 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.

1.17 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. In particular the debtor with one of the Charity's controlled school, Hyland House School, was assessed given the large defecits made by the school in previous years.

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.

2 Group: Income from donations and legacies	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Tithe contributions from members of affliated congregations	6,112,445	-	6,112,445	6,683,373	-	6,683,373
Donations in local congregations	-	1,596,053	1,596,053	-	1,706,828	1,706,828
Donations for church buildings	-	-	-	-	-	-
Donated assets	68,363	-	68,363	322,838	-	322,838
Subtotal of base donations	6,180,808	1,596,053	7,776,861	7,006,211	1,706,828	8,713,039
Donations	8,372	26,944	35,316	47,573	-	47,573
Legacies	-	-	-	4,395	-	4,395
Grants	127,214	26,112	153,326	120,329	-	120,329
Tax recoverable on Gift Aid donations	1,458,154	-	1,458,154	986,274	-	986,274
Government Grants	-	-		-	-	
Similar Incoming Resources	-	-	-	-		-
Subtotal of other donations	1,593,740	53,056	1,646,796	1,158,571	-	1,158,571
Total income from donations and legacies	7,774,548	1,649,109	9,423,657	8,164,782	1,706,828	9,871,610
Charity: Income from donations and legacies						
Tithe contributions from members of affliated congregations	6,112,445	-	6,112,445	6,683,373	-	6,683,373
Donations in local congregations	-	1,596,053	1,596,053	-	1,706,828	1,706,828
Donated assets	68,363	-	68,363	322,838	-	322,838
Subtotal of base donations	6,180,808	1,596,053	7,776,861	7,006,211	1,706,828	8,713,039
Donations	7,065	23,180	30,245	35,898	-	35,898
Legacies	-	-	-	4,395	-	4,395
Grants	127,214	26,112	153,326	120,329		120,329
Tax recoverable on Gift Aid donations	1,458,154	-	1,458,154	986,274	-	986,274
Subtotal of other donations	1,592,433	49,292	1,641,725	1,146,896	-	1,146,896
Total income from donations and legacies	7,773,241	1,645,345	9,418,586	8,153,107	1,706,828	9,859,935

3 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	27,622		27,622	352,445	75,790	428,235
Education	147,281		147,281	151,473	-	151,473
Humanitarian Aid and Welfare	-	-	-	-	-	-
Total Charitable Income	174,903	-	174,903	503,918	75,790	579,708
Charity						
Church Ministry	63,359		63,359	352,446	75,790	428,236
Total Charitable Income	63,359	-	63,359	352,446	75,790	428,236

4 Investment Income

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Group						
Return on local cash	5,588	-	5,588	11,843	-	11,843
	5,588	-	5,588	11,843	-	11,843
Charity						
Return on local cash	5,474	-	5,474	11,698	-	11,698
	5,474	-	5,474	11,698	-	11,698

5 Other Incoming Resources

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Group						
Gain on sale of assets	-	-	-	378,461	-	378,461
Other income	-	-	-	-	-	-
Total Other Income	-	-	-	378,461	-	378,461
Charity						
Gain on sale of assets	-	-	-	378,461	-	378,461
Total Other Income	-	-	-	378,461	-	378,461

6 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	6,068,729	1,231,523	7,300,252	5,788,076	1,583,188	7,371,259
Education	377,927	(10,514)	367,413	428,708	-	428,708
Objectives in other geographical areas	1,344,738	238,078	1,582,816	1,498,413	388,062	1,886,475
Retirement responsibilities	611,244		611,244	655,006	-	655,006
Total Charitable Expenditure	8,402,638	1,459,087	9,861,725	8,370,203	1,971,250	10,341,448
Charity						
Church Ministry	6,068,650	1,231,523	7,300,173	5,550,235	1,583,188	7,133,423
Education	202,578	-	202,578	215,824	-	215,824
Objectives in other geagraphical areas	1,344,738	238,078	1,582,816	1,498,413	388,062	1,886,475
Retirement responsibilities	611,244	-	611,244	655,006	-	655,006
Total Charitable Expenditure	8,227,210	1,469,601	9,696,811	7,919,478	1,971,250	9,890,728

7 Analysis of Resources by Activity

Group	2020 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	96,080	6,054,823	1,149,349	7,300,252
Education	342,537	-	24,876	367,413
Objectives in other geagraphical areas	1,582,816	-	-	1,582,816
Retirement responsibilities	611,244	-	-	611,244
	2,432,718	5,978,621	1,174,225	9,861,725

	2019 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	-	6,163,460	1,207,799	7,371,259
Education	155,824	1,698	33,569	191,091
Objectives in other geographical areas	1,886,475	-	-	1,886,475
Retirement responsibilities	655,006	-	-	655,006
	2,697,305	6,165,158	1,241,368	10,103,831

Charity	2020 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	96,080	6,054,823	1,149,271	7,300,174
Education	202,578	-	-	202,578
Objectives in other geographical areas	1,582,816	-	-	1,582,816
Retirement responsibilities	611,244	-	-	611,244
	2,492,718	5,978,621	1,149,271	9,696,812

	2019 Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
Church Ministry	-	5,925,624	1,207,799	7,133,423
Education	215,824	-	-	215,824
Objectives in other geographical areas	1,886,475	-	-	1,886,475
Retirement responsibilities	655,006	-	-	655,006
	2,757,305	5,925,624	1,207,799	9,890,728

7 Analysis of non-grant expenditure by Charitable Activity

Group	2020 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,325,535	169,485	3,632,950	7,127,970
Education	186,001	-	(161,125)	24,876
	3,511,536	169,485	3,471,825	7,152,846

	2019 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,329,273	183,069	3,263,608	6,775,950
Education	212,733	1,698	(180,863)	33,569
	3,542,006	184,767	3,082,745	6,809,518

Charity	2020 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,325,534	169,485	3,632,873	7,127,892
	3,325,534	169,485	3,632,873	7,127,892

	2019 Staff Costs £	Depreciation £	Other Costs £	Total £
Church Ministry	3,345,851	184,497	3,603,075	7,133,423
	3,345,851	184,497	3,603,075	7,133,423

8 Analysis of grants

Grants to individuals

	2020		2019	
	Number of Beneficiaries	Total £	Number of Beneficiaries	Total £
Group - Education Grants & Support	21	81,454	19	63,987
Charity - Education Grants & Support	21	81,454	19	63,987

Grants to institutions

		2020		2019	
Name of Institution / grant	Grant description	Group £	Charity £	Group £	Charity £
Primary schools	Educational Need		60,000	-	60,000
Newbold College	Educational Need	61,124	61,124	66,837	66,837
Harper Bell School	Educational Need			25,000	25,000
General Conference of Seventh-day Adventists	General Operations	604,825	604,825	789,088	789,088
British Union Conference	General Operations	977,991	977,991	1,069,398	1,069,398
Other grants to Church Entities	General Operations	96,080	96,080	27,989	27,989
Retirement Fund	Past pension deficit	611,244	611,244	655,006	655,006
Total Institutional Grants		2,351,264	2,411,264	2,633,318	2,693,318
Total Grants		2,432,718	2,492,718	2,697,305	2,757,305

9 Governance costs

	2020		2019	
	Group £	Charity £	Group £	Charity £
Audit costs	103,847	103,847	27,760	27,760
Trustee expenses	540	540	8,496	8,496
Other expenses	22,710	22,710	-	-
	127,097	127,097	36,256	36,256

10 Net resources expended

This is stated after charging:	Total 2020 £	Total 2019 £
Depreciation of tangible fixed assets:	169,485	128,108
Reimbursement of expenses to trustees (six trustees in 2020 - six trustees in 2019)	22,710	8,496
Fees payable to the charity's auditor for the audit of the annual accounts	48,900	27,760

11 Staff Costs

	Total 2020 £	Total 2019 £
Staff costs were as follows:		
Wages and Salaries	2,812,005	2,853,690
Social Security Costs	263,977	273,829
Other pension Costs	435,554	414,487
	3,511,536	3,542,006

The average number of employees during the year in the following categories were:	2020 no	2019 no
Charitable activities	78	80
Support activities	10	16
Management and administration	3	3
	91	99

No one received remuneration amounting to more than £60,000 during the year (2019: None)

12 Trustees' transactions

	2020 £	2019 £
Emoluments paid to six employed trustees (2019: six trustees)		
Key management	133,874	118,818
Other trustees	71,691	69,609
During the year retirement benefits were accruing to five Trustees in respect of pension schemes		
Amounts due by trustees at 31 December		
Key management	524	2,713
Other trustees	-	86
Amounts due to trustees at 31 December		
Key management	-	1,356

13 Tangible Fixed Assets	Freehold Property	Leasehold property	Operational Equipment	Other Fixed Assets	Total
Group Cost					
As at January 1	8,972,530	437,023	584,380	110,007	10,103,940
Additions	218,002	-	10,509	(11,609)	216,902
Disposals	-	-	(1,814)	-	(1,814)
As at December 31	9,190,532	437,023	593,075	98,398	10,319,028
Depreciation					
As at January 1	2,043,945	162,745	325,635	59,258	2,591,583
Charge for Year	120,163	6,614	39,725	4,179	170,681
On Disposals	-	-	(1,197)	-	(1,197)
As at December 31	2,164,108	169,359	364,163	63,437	2,761,067
Net Book Value					
As at January 1	6,928,584	274,278	258,745	50,749	7,512,356
As at December 31	7,026,424	267,664	228,912	34,961	7,557,961
Charity Cost					
As at January 1	8,972,530	437,023	584,380	110,007	10,103,940
Additions	218,002	-	8,695	(11,609)	215,088
Disposals	-	-	-	-	-
As at December 31	9,190,532	437,023	593,075	98,398	10,319,028
Depreciation					
As at January 1	2,043,945	162,745	325,635	59,258	2,591,583
Charge for Year	120,163	6,614	38,528	4,179	169,484
On Disposals	-	-	-	-	-
As at December 31	2,164,108	169,359	364,163	63,437	2,761,067
Net Book Value					
As at January 1	6,928,585	274,278	258,745	50,749	7,512,357
As at December 31	7,026,424	267,664	228,912	34,961	7,557,961

Included in the Freehold Property value are £20,495,000 which represents our pledge on contingent assets in favour of Sevnth-day Adventist retrement plan.

The pledged properties are valued bi-annually to meet the regulartory needs of the Pension Protection Fund (PPF).

The PPF requires asset value of at least 140% cover of the pension deficit under their criteria.

For the sake of prudence we incorporate sufficient cover to meet the actual deficit and no more.

14 Stocks

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Departmental supplies	2,299	2,481	-	-
	2,299	2,481	-	-

15 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Due after more than one year				
Loans owed by employees	13,187	27,685	13,187	27,685
	13,187	27,685	13,187	27,685
Due within one year				
Trade debtors	4,275	14,307	-	-
Amounts owed by related charities	5,042	14,354	64,190	56,871
Amounts owed by local congregations	168,650	241,666	168,650	241,666
Government grants due	398,426	167,147	398,426	167,147
Accrued Income	54,813	254,311	54,813	254,311
Prepayments	31,271	13,573	31,271	13,573
Employees	10,464	34,793	10,464	34,793
Other Receivables	103	37,355	103	37,356
	673,044	777,506	727,917	806,034
Total	686,231	805,191	741,104	833,719

16 Creditors: Amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Bank Loans and Overdrafts	86,745	104,312	86,745	104,312
Advances for charitable activities	7,234	16,244	-	-
Due to associated charities	283,898	238,709	283,898	237,872
Due to local congregations	495	837	-	-
Employees	17	2,837	17	2,837
Deferred income	7,421	7,421	7,421	7,421
Taxes payable	58,322	71,567	58,322	71,567
Other Creditors	843,084	97,315	840,953	93,266
	1,287,216	539,242	1,277,356	517,275

Included within Other Creditors is an amount of £776,202 (2019: Nil) in relation to the costs of settlements and associated professional fees, for a number of historic legal claims.

17 Creditors: Amounts falling due after one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Bank loans	364,609	404,105	364,609	404,105
Amounts due to related charities	135,781	192,030	135,781	192,030
Other payables	-	10,000	-	10,000
	500,390	606,135	500,390	606,135
Of which amounts falling due after one year, not wholly payable within 5 years				
Repayable by instalments	136,975	415,363	136,975	415,363

18 Statement of Funds (Group)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,505,657	-	(169,484)	634,653	6,970,826
Church Buildings	178,994	-	(88,486)	15,902	106,410
Church development	-	-		9,619	9,619
Pension contributions	18,256	-	(25,092)	16,821	9,985
School operating	199,587	-	(33,768)	30,617	196,436
Other Program Funds	345,557	4,934	(29,599)	142,773	463,665
Total Designated Funds	7,248,051	4,934	(346,429)	850,385	7,756,941
General Funds					
Tithe Fund	(2,268,904)	4,708,441	(5,244,920)	39,482	(2,765,901)
Other General Funds	2,552,296	3,241,664	(2,938,386)	(1,217,107)	1,638,467
Total General Funds	283,392	7,950,105	(8,183,306)	(1,177,625)	(1,127,434)
Total Unrestricted Funds	7,531,443	7,955,039	(8,453,532)	(327,240)	6,629,507
Restricted Funds					
Donations for World Missions	8,975	224,932	(238,078)	5,439	1,268
Church Building Funds	72,000	-	-	-	72,000
Local evangelism	78,088	20,007	(85,774)	41,900	54,221
Local Congregational Funds	541,251	1,397,233	(1,145,749)	264,725	1,057,460
Funds for Educational Support	86,301	3,764	10,514	(69,681)	30,898
Radio & TV Funds	88,594	-	-	100,614	189,208
Other operating funds	105,765	3,173	-	(15,757)	93,181
Total Restricted Funds	980,974	1,649,109	(1,459,087)	327,240	1,498,236
Total Funds	8,512,417	9,604,148	(9,912,619)	-	8,127,743

18 Statement of Funds (Charity)

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In / Out £	Carried Forward £
Designated Funds					
Invested in Property	6,500,887	-	(169,484)	639,423	6,970,826
Church Buildings	178,994	-	(88,486)	15,902	106,410
Church development	-	-	-	9,619	9,619
Pension contributions	18,256	-	(25,092)	16,821	9,985
School operating	131,788	-	(33,768)	30,617	128,637
Other Program Funds	206,269	4,934	(29,599)	142,773	324,377
Total Designated Funds	7,036,194	4,934	(346,429)	855,155	7,549,854
General Funds					
Tithe Fund	(2,228,478)	4,708,441	(5,244,920)	39,482	(2,725,475)
Other General Funds	2,746,663	3,128,699	(2,762,960)	(1,307,314)	1,805,088
Total General Funds	518,185	7,837,140	(8,007,880)	(1,267,832)	(920,387)
Total Unrestricted Funds	7,554,379	7,842,074	(8,354,309)	(412,677)	6,629,467
Restricted Funds					
Donations for World Missions	8,975	224,932	(238,078)	5,439	1,268
Church Building Funds	72,000	-	-	-	72,000
Local evangelism funds	78,088	20,007	(85,774)	41,900	54,221
Local Congregational Funds	541,252	1,397,233	(1,145,749)	264,724	1,057,460
Radio & TV Funds	88,594	-	-	100,614	189,208
Other operating funds	90,008	3,173	-	-	93,181
Total Restricted Funds	878,917	1,645,345	(1,469,601)	412,677	1,467,338
Total Funds	8,433,296	9,487,419	(9,823,910)	-	8,096,805

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Tangible fixed assets	7,557,961	-	7,557,961	7,512,358
Current Assets	859,152	1,498,236	2,357,388	2,145,440
Creditors due within one year	(1,287,216)	-	(1,287,216)	(539,242)
Creditors due in more than one year	(500,390)	-	(500,390)	(606,135)
Total Funds	6,629,507	1,498,236	8,127,743	8,512,421

20 Net cash flow from operating activities

	2020 £	2019 £
Net incoming resources before revaluations	(384,674)	701,539
Returns on investments & servicing of finance	16,050	(11,844)
Depreciation of tangible fixed assets	170,681	128,108
Bad debts	6,903	
Deficit / Surplus on disposal of fixed assets	-	(378,461)
Decrease / (Increase) in stocks	182	(181)
Decrease in debtors	112,057	234,932
Increase in creditors	786,018	149,901
	707,217	823,994

21 Dividends, interest and rents from investments

	2020 £	2019 £
Interest received	5,588	11,843
Interest paid	(21,638)	(28,346)
Net cash inflow from returns on investments and servicing of finance	(16,050)	(16,503)

22 Related party transactions

The charity is affiliated to the British Union Conference of Seventh-day Adventists (a registered charity), based in Stanborough Park, Garston Watford, Herts, WD25 9JZ, and with which the charity has a tithe-sharing agreement.

	British Union Conference	Total 2020	Total 2019
	£	£	£
Tithe-sharing grants received	51,000	51,000	51,000
Other Grants Received	-	-	68,939
Tithe-sharing grants made	977,991	977,991	1,069,398
Tithe-sharing for Pension Deficit	611,244	611,244	655,006
Amounts due by charity < 1 year	255,458	255,458	189,616
Loans due by charity < 1 year	58,440	58,440	25,644
Loans due by charity > 1 year	222,256	222,256	214,642

23 Other related entities

	Country	Description
Seventh-day Adventist Association Ltd Garston, Watford, Hertfordshire	Charity No. 209780 Company No. 89953	Titular holder of property (Trustees are appointed by BUC executive committee)