

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

Contents

	Page
Trustees	1
Reference and administrative details of the Charity and advisers	2
Trustees' report	3
Independent auditor's report	11
Group Statement of financial activities	15
Charity Statement of financial activities	16
Balance sheet	17
Group Cash flow statement	18
Notes to the financial statements	19

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:

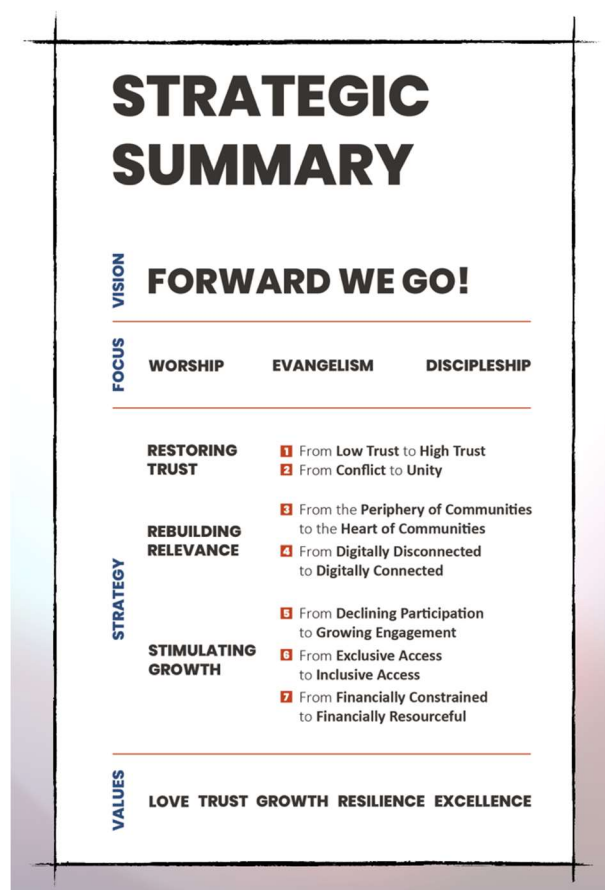
- Good citizenship
- Healthy communities
- Relief of poverty
- Advancement of education
- Promotion of good parenting

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.

**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**

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:

**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**

- 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.

**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**

- 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.

North England Conference of Seventh-day Adventists

Group Statement of Financial Activities
For the year ended 31 December 2022

	Notes	2022			2021		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	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.

North England Conference of Seventh-day Adventists

Charity Statement of Financial Activities For the year ended 31 December 2022

	Notes	2022			2021		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	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.

North England Conference of Seventh-day Adventists

Consolidated Accounts - Balance Sheet					
As at 31 December 2022					
	Notes	Group		Charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	14	7,169,211	7,385,946	7,169,211	7,385,946
		<u>7,169,211</u>	<u>7,385,946</u>	<u>7,169,211</u>	<u>7,385,946</u>
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		<u>5,232,763</u>	<u>3,333,331</u>	<u>5,201,306</u>	<u>3,308,943</u>
Creditors: Amounts due within a year	17	499,482	693,362	482,393	683,326
Net Current Assets		<u>4,733,281</u>	<u>2,639,969</u>	<u>4,718,913</u>	<u>2,625,617</u>
Creditors: Amounts due after one year	18	284,890	377,211	284,890	377,211
Total Net Assets		<u>11,617,602</u>	<u>9,648,704</u>	<u>11,603,234</u>	<u>9,634,352</u>
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	<u>11,617,602</u>	<u>9,648,704</u>	<u>11,603,234</u>	<u>9,634,352</u>

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.

North England Conference of Seventh-day Adventists

Statement of group cash flow For the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flow from operating activities			
Net cash provided by (used in) operating activities	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		<u>1,191,852</u>	<u>1,172,307</u>
Cash and cash equivalents at the beginning of the year		<u>2,841,165</u>	<u>1,668,858</u>
Cash and cash equivalents at the end of the year		<u>4,033,017</u>	<u>2,841,165</u>

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

North England Conference of Seventh-day Adventists

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 unless 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 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 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 include in its own accounts the accounts of branches which are not separate legal entities.

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

North England Conference of Seventh-day Adventists

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

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
2 Group: Income from donations and legacies						
Tithe contributions from members of affiliated 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 affiliated 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

North England Conference of Seventh-day Adventists

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	<u>309,434</u>	<u>-</u>	<u>309,434</u>	<u>269,654</u>	<u>-</u>	<u>269,655</u>
Charity						
Church Ministry	207,632		207,632	145,147		145,147
Total Charitable Income	<u>207,632</u>	<u>-</u>	<u>207,632</u>	<u>145,147</u>	<u>-</u>	<u>145,147</u>
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
	<u>5,218</u>	<u>-</u>	<u>5,218</u>	<u>2,247</u>	<u>-</u>	<u>2,247</u>
Charity						
Return on local cash	5,192	-	5,192	2,151	-	2,151
	<u>5,192</u>	<u>-</u>	<u>5,192</u>	<u>2,151</u>	<u>-</u>	<u>2,151</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,315</u>	<u>-</u>	<u>2,315</u>
Charity						
Other income	-	-	-	2,932	-	2,932
Total Other Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,932</u>	<u>-</u>	<u>2,932</u>

North England Conference of Seventh-day Adventists

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

6 Expenditure by Charitable Activity	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Summary by fund type						
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 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	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	2022			
	Grant	Activities	Support	Total
	Funding of	Directly	Costs	Expense
	Activities	Undertaken		
	£	£	£	£
Church Ministry	569,710	5,156,040	875,041	6,600,791
Education	157,995	-	20,870	385,406
Objectives in other geographical areas	1,744,470	-	-	1,744,470
Retirement responsibilities	785,797	-	-	785,797
	<u>3,257,972</u>	<u>5,156,040</u>	<u>895,911</u>	<u>9,516,464</u>

	2021			
	Grant	Activities	Support	Total
	Funding of	Directly	Costs	Expense
	Activities	Undertaken		
	£	£	£	£
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
	<u>2,678,752</u>	<u>4,854,270</u>	<u>979,712</u>	<u>8,512,734</u>

Charity	2022			
	Grant	Activities	Support	Total
	Funding of	Directly	Costs	Expense
	Activities	Undertaken		
	£	£	£	£
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
	<u>3,327,972</u>	<u>5,156,036</u>	<u>875,043</u>	<u>9,359,051</u>

	2021			
	Grant	Activities	Support	Total
	Funding of	Directly	Costs	Expense
	Activities	Undertaken		
	£	£	£	£
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
	<u>2,743,752</u>	<u>4,647,673</u>	<u>956,522</u>	<u>8,347,947</u>

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

8 Analysis of non-grant expenditure by Charitable Activity

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

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

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

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

North England Conference of Seventh-day Adventists

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

9 Analysis of grants

Grants to individuals

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

Grants to institutions

<u>Name of institution / grant</u>	2022		2021	
	Group £	Charity £	Group £	Charity £
Primary schools	58,332	128,332	-	60,000
Newbold College	62,864	62,864	61,124	61,124
General Conference of Seventh-day Adventists	559,995	559,995	604,825	604,825
British Union Conference	1,184,475	1,184,475	977,991	977,991
Other grants to Church Entities	569,710	569,710	96,080	96,080
Retirement Fund	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		2021	
	Group £	Charity £	Group £	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

North England Conference of Seventh-day Adventists

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	<u>52,463</u>	<u>40,174</u>

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	<u>450,825</u>	<u>437,119</u>
	<u>3,495,894</u>	<u>3,324,270</u>

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	<u>3</u>	<u>3</u>
	<u>88</u>	<u>89</u>

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	-	-
	<u>2,266</u>	<u>2,254</u>	<u>-</u>	<u>-</u>
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
	<u>1,904</u>	<u>13,192</u>	<u>1,904</u>	<u>13,192</u>
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)
	<u>1,195,576</u>	<u>476,720</u>	<u>1,189,338</u>	<u>508,104</u>
Total	<u><u>1,197,480</u></u>	<u><u>489,912</u></u>	<u><u>1,191,242</u></u>	<u><u>521,296</u></u>

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
	<u>499,482</u>	<u>693,362</u>	<u>482,393</u>	<u>683,326</u>

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
	<u>284,890</u>	<u>377,211</u>	<u>284,890</u>	<u>377,211</u>

Of which amounts not wholly payable within 5 years

Repayable by instalments	<u>91,100</u>	<u>136,975</u>	<u>91,100</u>	<u>136,975</u>
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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)

North England Conference of Seventh-day Adventists

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	<u>113,638</u>	<u>113,638</u>	<u>169,957</u>

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)