

# **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 31 December 2024**

Trustees

<b>Name</b>	<b>Appointed</b>
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**

<b>Charity Number</b>	1045501
<b>Registered Office</b>	22 Zulla Road Mapperly Park Nottingham Nottinghamshire NG3 5DB
<b>Bankers</b>	Natwest Bank plc 3 Thurland Street Nottingham Nottinghamshire NG1 3DT
<b>Solicitors</b>	Anthony Collins Solicitors 134 Edmund Street Birmingham West Midlands B3 2ES
<b>Auditors</b>	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

**Independent Auditor's Report to the Trustees and  
Members of the North England Conference of Seventh-day Adventists  
For the year ended 31 December 2024**

## **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.

**Independent Auditor's Report to the Trustees and  
Members of the North England Conference of Seventh-day Adventists  
For the year ended 31 December 2024**

**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.

**Independent Auditor's Report to the Trustees and  
Members of the North England Conference of Seventh-day Adventists  
For the year ended 31 December 2024**

- 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.

**Independent Auditor's Report to the Trustees and  
Members of the North England Conference of Seventh-day Adventists  
For the year ended 31 December 2024**

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

Moore Kingston Smith LLP  
Statutory auditor

Date: 23 September 2025

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			2023		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Income from:</b>							
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
<b>Total</b>		<b>10,514,990</b>	<b>2,090,037</b>	<b>12,605,027</b>	<b>10,379,599</b>	<b>1,978,301</b>	<b>12,357,900</b>
<b>Expenditure on:</b>							
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
		<b>9,391,730</b>	<b>2,582,059</b>	<b>11,973,789</b>	<b>8,821,550</b>	<b>1,568,774</b>	<b>10,390,324</b>
<b>Net income/(expenditure)</b>		<b>1,123,260</b>	<b>(492,022)</b>	<b>631,238</b>	<b>1,558,049</b>	<b>409,527</b>	<b>1,967,576</b>
Transfers between funds		43,154	(43,154)	-	(40,843)	40,843	-
<b>Net movement in funds</b>		<b>1,166,414</b>	<b>(535,176)</b>	<b>631,238</b>	<b>1,517,206</b>	<b>450,370</b>	<b>1,967,576</b>
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		<b>11,280,232</b>	<b>2,936,187</b>	<b>14,216,419</b>	<b>10,113,818</b>	<b>3,471,363</b>	<b>13,585,181</b>

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			2023		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Income from:</b>							
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
<b>Total</b>		<b>10,392,425</b>	<b>2,051,372</b>	<b>12,443,797</b>	<b>10,253,664</b>	<b>1,978,301</b>	<b>12,231,965</b>
<b>Expenditure on:</b>							
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
		<b>9,273,647</b>	<b>2,580,752</b>	<b>11,854,399</b>	<b>8,728,737</b>	<b>1,568,774</b>	<b>10,297,511</b>
<b>Net income/(expenditure)</b>		<b>1,118,777</b>	<b>(529,379)</b>	<b>589,398</b>	<b>1,524,927</b>	<b>409,527</b>	<b>1,934,454</b>
Transfers between funds		44,832	(44,832)	-	(40,843)	40,843	-
<b>Net movement in funds</b>		<b>1,163,609</b>	<b>(574,211)</b>	<b>589,398</b>	<b>1,484,084</b>	<b>450,370</b>	<b>1,934,454</b>
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		<b>11,235,390</b>	<b>2,891,696</b>	<b>14,127,086</b>	<b>10,071,781</b>	<b>3,465,907</b>	<b>13,537,688</b>

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 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	12	7,338,730	7,181,029	7,338,730	7,181,029
		<u>7,338,730</u>	<u>7,181,029</u>	<u>7,338,730</u>	<u>7,181,029</u>
<b>Current Assets</b>					
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
<b>Total Current Assets</b>		<u>8,055,026</u>	<u>7,198,822</u>	<u>7,955,695</u>	<u>7,143,453</u>
Creditors: Amounts due within a year	15	1,076,451	608,310	1,066,453	600,434
<b>Net Current Assets</b>		<u>6,978,575</u>	<u>6,590,512</u>	<u>6,889,242</u>	<u>6,543,019</u>
Creditors: Amounts due after one year	16	100,886	186,360	100,886	186,360
		<u>100,886</u>	<u>186,360</u>	<u>100,886</u>	<u>186,360</u>
<b>Total Net Assets</b>		<u><u>14,216,419</u></u>	<u><u>13,585,181</u></u>	<u><u>14,127,086</u></u>	<u><u>13,537,688</u></u>
<b>Fund balances</b>					
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
<b>Total Funds</b>	17	<u><u>14,216,419</u></u>	<u><u>13,585,181</u></u>	<u><u>14,127,086</u></u>	<u><u>13,537,688</u></u>

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**

<b>A Statement of cash flows</b>	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Cash flow from operating activities</b>			
Net cash provided by (used in) operating activities	19	1,587,599	1,867,570
<b>Cash flows from investing activities</b>			
Net cash provided by (used in) investing activities	20	(299,411)	(156,915)
<b>Cash flows from financing activities</b>			
Net cash provided by (used in) financing activities	21	(51,855)	(65,732)
<b>Change in cash and cash equivalents in the</b>		<b>1,236,333</b>	<b>1,644,923</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>5,677,943</b>	<b>4,033,020</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>6,914,276</b>	<b>5,677,943</b>

<b>B Analysis of changes in net debt</b>	<b>01 January 2024</b>	<b>Cash flow</b>	<b>Other non- cash</b>	<b>31 December 2024</b>
<b>Cash:</b>				
Cash at bank and in hand	5,677,943	1,236,333		6,914,276
less: Deposits treated as liquid resources	(608,955)	34,123		(574,832)
	<u>5,068,988</u>	<u>1,270,456</u>		<u>6,339,444</u>
<b>Cash equivalents:</b>				
Deposits included in cash	608,955	(34,123)		574,832
	<u>5,677,943</u>	<u>1,236,333</u>		<u>6,914,276</u>
<b>Debt:</b>				
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)
	<u>5,517,046</u>	<u>1,288,188</u>	<u>-</u>	<u>6,805,234</u>

**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 is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**1.4 Fund accounting**

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

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

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

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

**1.5 Grant-making policies**

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

**1.6 Incoming resources**

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

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

**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.

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 is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**1.4 Fund accounting**

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

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

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

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

**1.5 Grant-making policies**

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

**1.6 Incoming resources**

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

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

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

**North England Conference of Seventh-day Adventists**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**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 Conference

**1.12 Stock**

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

**1.13 Operating leases**

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

**1.14 Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities 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.

**North England Conference of Seventh-day Adventists**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**1.16 Accounting for local congregation funds**

A sound organisational structure, good financial management 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 directing 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 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. 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 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.

**North England Conference of Seventh-day Adventists**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**2 Income from donations and legacies**

	<b>Unrestricted Funds</b>	<b>2024 Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Group:</b>			
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
<b>Subtotal of base donations</b>	<b>10,095,554</b>	<b>1,995,608</b>	<b>12,091,162</b>
Donations	10,714	64,706	75,420
Legacies	2,000	-	2,000
Grants	18,738	29,723	48,461
<b>Subtotal of other donations</b>	<b>31,452</b>	<b>94,429</b>	<b>125,881</b>
<b>Total income from donations and legacies</b>	<b>10,127,006</b>	<b>2,090,037</b>	<b>12,217,043</b>

**2**

	<b>Unrestricted Funds</b>	<b>2024 Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charity:</b>			
<i>Tithe contributions from members in affiliated congregations</i>	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
<b>Subtotal of base donations</b>	<b>10,095,554</b>	<b>1,995,608</b>	<b>12,091,162</b>
Donations	7,645	29,693	37,338
Legacies	2,000	-	2,000
Grants	22,389	26,072	48,461
<b>Subtotal of other donations</b>	<b>32,035</b>	<b>55,765</b>	<b>87,799</b>
<b>Total income from donations and legacies</b>	<b>10,127,589</b>	<b>2,051,372</b>	<b>12,178,961</b>

**North England Conference of Seventh-day Adventists**  
**Notes to the Financial Statements**  
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<b>Group:</b>	<b>Unrestricted Funds</b>	<b>2023</b>	<b>Total Funds</b>
		<b>Restricted Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Subtotal of base donations</b>	<b>9,706,645</b>	<b>1,978,301</b>	<b>11,684,946</b>
Donations	43,773	-	43,773
Legacies	86,858	-	86,858
Grants	142,655	-	142,655
<b>Subtotal of other donations</b>	<b>273,286</b>	<b>-</b>	<b>273,286</b>
<b>Total income from donations and legacies</b>	<b>9,979,931</b>	<b>1,978,301</b>	<b>11,958,232</b>

  

<b>Charity:</b>			
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
<b>Subtotal of base donations</b>	<b>9,604,707</b>	<b>1,978,301</b>	<b>11,583,008</b>
Donations	37,205		37,205
Legacies	86,858		86,858
Grants	239,593		239,593
<b>Subtotal of other donations</b>	<b>363,656</b>	<b>-</b>	<b>363,656</b>
<b>Total income from donations and legacies</b>	<b>9,968,363</b>	<b>1,978,301</b>	<b>11,946,664</b>



North England Conference of Seventh-day Adventists  
Notes to the Financial Statements  
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**3 Incoming Resources from charitable activities**

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

**3 Incoming Resources from charitable activities (continued)**

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

**4 Investment Income**

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
<b>Group</b>			
Return on local cash	11,598	-	11,598
	<u>11,598</u>	<u>-</u>	<u>11,598</u>
<b>Charity</b>			
Return on local cash	11,598	-	11,598
	<u>11,598</u>	<u>-</u>	<u>11,598</u>
	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
<b>Group</b>			
Return on local cash	6,525	-	6,525
	<u>6,525</u>	<u>-</u>	<u>6,525</u>
<b>Charity</b>			
Return on local cash	6,525	-	6,525
	<u>6,525</u>	<u>-</u>	<u>6,525</u>

North England Conference of Seventh-day Adventists  
Notes to the Financial Statements  
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**5 Other Incoming Resources**

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
<b>Group</b>			
Gain on sale of assets	-	-	-
<b>Total Other Income</b>	-	-	-

<b>Charity</b>			
Gain on sale of assets	-	-	-
<b>Total Other Income</b>	-	-	-

	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
<b>Group</b>			
Gain on sale of assets	4,950	-	4,950
<b>Total Other Income</b>	4,950	-	4,950

<b>Charity</b>			
Gain on sale of assets	4,950	-	4,950
<b>Total Other Income</b>	4,950	-	4,950

**North England Conference of Seventh-day Adventists**  
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**6 Expenditure by Charitable Activity**

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

  

Group	2023		
	Unrestricted Funds £	Restricted Funds £	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
<b>Total Charitable Expenditure</b>	<b>8,758,217</b>	<b>1,568,774</b>	<b>10,326,991</b>
<b>Charity</b>			
Church Ministry	5,862,760	1,180,943	7,043,703
Education	308,460	-	308,460
Objectives in other geographical areas	1,601,334	387,831	1,989,165
Retirement responsibilities	892,850	-	892,850
<b>Total Charitable Expenditure</b>	<b>8,665,404</b>	<b>1,568,774</b>	<b>10,234,178</b>

**North England Conference of Seventh-day Adventists**  
**Notes to the Financial Statements**  
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**7 a. Analysis of Resources by Activity**

Group	2024			
	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
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
	<u>3,726,381</u>	<u>6,591,395</u>	<u>1,561,783</u>	<u>11,879,559</u>

	2023			
	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
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
	<u>3,697,268</u>	<u>5,588,636</u>	<u>1,041,093</u>	<u>10,326,997</u>

Charity	2024			
	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
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
	<u>3,876,382</u>	<u>6,355,293</u>	<u>1,528,495</u>	<u>11,760,170</u>

	2023			
	Grant Funding of Activities	Activities Directly Undertaken	Support Costs	Total Expense
	£	£	£	£
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
	<u>3,835,168</u>	<u>5,383,523</u>	<u>1,015,490</u>	<u>10,234,181</u>

**North England Conference of Seventh-day Adventists**  
**Notes to the Financial Statements**  
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**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
	<u>4,427,047</u>	<u>153,466</u>	<u>3,572,665</u>	<u>8,153,178</u>

	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
	<u>3,767,144</u>	<u>161,928</u>	<u>2,700,657</u>	<u>6,629,729</u>

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

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

**8 Analysis of grants**

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

Grants to institutions		2024		2023	
		Group £	Charity £	Group £	Charity £
<u>Name of Institution / grant</u>	<u>Grant description</u>				
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
<b>Total Institutional Grants</b>		<u>3,672,121</u>	<u>3,822,121</u>	<u>3,659,207</u>	<u>3,797,107</u>
<b>Total Grants</b>		<u>3,726,381</u>	<u>3,876,381</u>	<u>3,697,268</u>	<u>3,835,168</u>

**North England Conference of Seventh-day Adventists**  
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**9 Governance costs**

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

**10 Net resources expended**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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	<u>91,490</u>	<u>61,493</u>

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

**11 Staff Costs**

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

The average number of employees during the year  
in the following categories were:

	<b>2024 no</b>	<b>2023 no</b>
Charitable activities	82	79
Support activities	13	12
Management and administration	<u>3</u>	<u>3</u>
	<u>98</u>	<u>94</u>

**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:

	<b>2024 £</b>	<b>2023 £</b>
Key management	170,084	160,636
Other trustees	143,555	136,157

**North England Conference of Seventh-day Adventists**  
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**12 Tangible Fixed Assets**

	Freehold Property £	Leasehold property £	Operational Equipment £	Capital Work in Progress £	Total £
<b>Group Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net Book Value</b>					
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
<b>Charity Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net Book Value</b>					
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**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Departmental supplies	1,970	1,760	-	-
	<u>1,970</u>	<u>1,760</u>	<u>-</u>	<u>-</u>

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**14 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
<b>Due after more than one year</b>				
Loans owed by employees	13,745	70,811	13,745	70,811
	<u>13,745</u>	<u>70,811</u>	<u>13,745</u>	<u>70,811</u>
<b>Due within one year</b>				
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
	<u>1,125,035</u>	<u>1,448,308</u>	<u>1,124,854</u>	<u>1,439,897</u>
<b>Total</b>	<u><u>1,138,780</u></u>	<u><u>1,519,119</u></u>	<u><u>1,138,599</u></u>	<u><u>1,510,708</u></u>

**15 Creditors: Amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
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
	<u>1,076,451</u>	<u>608,310</u>	<u>1,066,453</u>	<u>600,434</u>

**16 Creditors: Amounts falling due after one year**

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



**North England Conference of Seventh-day Adventists**  
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**17 a. Statement of Funds (Group)**

	<b>Brought Forward £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers In / Out £</b>	<b>Carried Forward £</b>
<b>Designated Funds</b>					
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
<b>Total Designated Funds</b>	<b>7,712,493</b>	<b>42,887</b>	<b>(658,551)</b>	<b>1,265,510</b>	<b>8,362,338</b>
<b>General Funds</b>					
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
<b>Total General Funds</b>	<b>2,401,325</b>	<b>10,472,103</b>	<b>(8,733,179)</b>	<b>(1,222,356)</b>	<b>2,917,894</b>
<b>Total Unrestricted Funds</b>	<b>10,113,818</b>	<b>10,514,990</b>	<b>(9,391,730)</b>	<b>43,154</b>	<b>11,280,232</b>
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	<b>3,471,363</b>	<b>2,090,037</b>	<b>(2,582,059)</b>	<b>(43,154)</b>	<b>2,936,187</b>
<b>Total Funds</b>	<b>13,585,181</b>	<b>12,605,027</b>	<b>(11,973,789)</b>	<b>-</b>	<b>14,216,419</b>

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**17 b. Statement of Funds (Charity)**

	<b>Brought Forward £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers In / Out £</b>	<b>Carried Forward £</b>
<b>Designated Funds</b>					
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
<b>Total Designated Funds</b>	<b>8,088,110</b>	<b>42,887</b>	<b>(658,551)</b>	<b>889,904</b>	<b>8,362,349</b>
<b>General Funds</b>					
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
<b>Total General Funds</b>	<b>1,983,671</b>	<b>10,349,538</b>	<b>(8,615,096)</b>	<b>(845,072)</b>	<b>2,873,042</b>
<b>Total Unrestricted Funds</b>	<b>10,071,781</b>	<b>10,392,425</b>	<b>(9,273,647)</b>	<b>44,832</b>	<b>11,235,391</b>
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	<b>3,465,907</b>	<b>2,051,372</b>	<b>(2,580,752)</b>	<b>(44,832)</b>	<b>2,891,695</b>
<b>Total Funds</b>	<b>13,537,688</b>	<b>12,443,797</b>	<b>(11,854,399)</b>	<b>-</b>	<b>14,127,086</b>

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**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)
<b>Total Funds</b>	<b>11,280,232</b>	<b>2,936,187</b>	<b>14,216,419</b>	<b>13,585,181</b>

**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
	<b>1,587,599</b>	<b>1,867,570</b>

**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)
<b>Net cash inflow from investing activities</b>	<b>(299,411)</b>	<b>(156,915)</b>

**21 Analysis of cash flows from financing activities**

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

**North England Conference of Seventh-day Adventists**  
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**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.

	<b>British Union Conference</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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