

Seventh-day Adventist Association Limited

Company No: 89953
Registered Charity No (England and Wales): 209780
Registered Charity No (Scotland): SC041242



**REPORT AND ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2023**

Seventh-day Adventist Association Ltd
Contents
For the year ended 31 December 2023

	Page
Company information	1
Trustees' and Directors' Annual Report	2 - 4
Statement of Trustees' Responsibilities	5
Independent Auditor's Report	6 - 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Accounts	12 - 16

Seventh-day Adventist Association Ltd
Company Information
For the year ended 31 December 2023

Trustees	E Brooks (Chairman) W Aguiar K Johns G Kwame Kumi D Serb M Holness K Thomas E Osei J Surridge
Company Secretary	S Okelo
Bankers	HSBC, 17 High Street, Watford WD17 2DS
Solicitors	Anthony Collins LLP, 134 Edmund Street, Birmingham BR3 2ES Sydney Mitchell, Chattock House, Shorley, Solihull, B90 3DN
Auditor	Moore Kingston Smith LLP, 4 Victoria Square, St Albans, AL1 3TF
Registered Office	BUC Office, Stanborough Park, Watford WD25 9JZ

Seventh-day Adventist Association Limited

Trustees' and Directors' Annual Report

For the year ended 31 December 2023

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) submit their annual report and the financial statement of the Seventh-day Adventist Association Limited (the Company) for the year ended 31 December 2023. The Trustees confirm that the annual report and financial statement of the company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

Structure, governance and management

Constitution

The company is constituted under a Memorandum of Association dated 24 August 2006 and is a registered charity (number 209780).

The principle object of the Company is to provide support for the diffusing of religious and moral instruction, in accordance with the philosophy of the Seventh-day Adventist Church.

The company acts as Trustee Corporation for the various administrative entities and local congregations of Seventh-day Adventist, holding title to their land and buildings. These assets are shown in the financial statements of the relevant entities and so omitted from these financial statements.

There have been no changes in the objectives since the last annual report.

Method of Appointment or Election of Directors

The Management of the Company is the responsibility of the Directors who are elected annually by the executive committee of the British Union Conference of Seventh-day Adventists.

Organisational Structure and Decision Making

The Company acts in accordance with the operating policies of the British Union Conference of Seventh-day Adventists. It is governed by its Board of Directors, which meets at least four times a year.

Related Party Relationships

The company has relationships with the following constituent bodies of the Seventh-day Adventist Church in Britain:

British Union Conference of Seventh-day Adventist - its parent body

South England Conference of Seventh-day Adventist, North England Conference of Seventh-day Adventists

Seventh-day Adventist Trust Company Ltd, the subsidiary, acts as executor of the wills of deceased members of local congregations of the Seventh-day Adventist Church in Britain.

Objectives, Activities and Public Benefit

The Trustees confirm that they have complied with the duty in section 5.17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Seventh-day Adventist Association Limited

Trustees' and Directors' Annual Report

For the year ended 31 December 2023

Policies and objectives

The objective of the Company is to support the activities of the parent and its associated charities.

Activities for achieving objectives

The Company holds title to the land and building owned by the associated charities and administers the purchase and sale of these properties. The Company also administers the estates of members of the Seventh-day Adventist church and disburses legacies falling due to the denomination.

Grant Making Policies

Legacies are granted to associated charities in accordance with the expressed wishes of the donors, or, if nonspecific, in accordance with the geographical regions in which the donors were living.

Achievement and performance

Review of Activities

The Company continued to act as the trustee property holding body for the Seventh-day Adventist Church in the United Kingdom. In addition to custody of deeds and attending to queries raised, due diligence was offered to various entities across the union.

Financial review

Reserves Policy

The Directors have considered the level of reserves necessary for continuing operations and consider that the minimal amount of reserves in hand is sufficient for that purpose. At the year end the Charity had unrestricted reserves of £14,244 (2022: £13,587).

Plans for Future Periods

The Company plans to continue its activities as the trustee property holding body and to administer the estates and disburse legacies for the Seventh-day Adventist Church in the United Kingdom for the forthcoming future.

Acting as custodian

The Company acts as property holding trustee for associated charities, and acts in accordance with the wishes of these charities.

Risk mitigation

The Company's directors have given consideration to the major risks to which the charity is exposed and have established systems and procedures in order to manage those risks.

Seventh-day Adventist Association Ltd

Statement of Trustees' Responsibilities

For the year ended 31 December 2023

The trustees (who are also directors of Seventh-day Adventist Association Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.) including FRS102 "The Financial Reporting Standard applying in the UK and Republic of Ireland.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and Directors of Seventh-day Adventist Association Limited and signed on their behalf by:



W Aguiar
Date: 27/09/2024

Independent Auditor's Report

to the Members of Seventh-day Adventist Association Limited

For the year ended 31 December 2023

Opinion

We have audited the financial statements of the Seventh-day Adventist Association Limited ('the company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet 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 charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company'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

Independent Auditor's Report

to the Members of Seventh-day Adventist Association Limited

For the year ended 31 December 2023

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 as amended and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit. or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' annual report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and Section 151 (4) of the Charities Act 2011 and report to you in accordance with regulations made under those Acts.

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.

Independent Auditor's Report

to the Members of Seventh-day Adventist Association Limited

For the year ended 31 December 2023

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 charitable company's internal control.

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

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company'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 charitable company 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 charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

Independent Auditor's Report
to the Members of Seventh-day Adventist Association Limited
For the year ended 31 December 2023

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006; and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which 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 charitable company, the charitable company's members, as a body, and the charity's trustees, as a body for our audit work, for this report, or for the opinion we have formed.



Roger Ogden (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date 30/9/24

4 Victoria Square
St Albans
Herts
AL1 3TF

Seventh-day Adventist Association Ltd
Statement of Financial Activities
For the year ended 31 December 2023

Income and Expenditure	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from					
Donations and legacies	2	-	-	-	-
Other	4	27,464	-	27,464	-
Total Incoming Resources		<u>27,464</u>	<u>-</u>	<u>27,464</u>	<u>0</u>
Expenditure on					
Grants made	3	-	-	-	-
Others		26,807	-	26,807	173
Total Resources Expended	5	<u>26,807</u>	<u>-</u>	<u>26,807</u>	<u>173</u>
Net (Outgoing)/ Incoming Resources		<u>657</u>	<u>-</u>	<u>657</u>	<u>(173)</u>
Transfers between funds		-	-	-	-
Net Movement in Funds		<u>657</u>	<u>-</u>	<u>657</u>	<u>(173)</u>
Fund balances brought forward	10	<u>13,587</u>	<u>-</u>	<u>13,587</u>	<u>13,760</u>
Fund balances carried forward	10	<u>14,244</u>	<u>-</u>	<u>14,244</u>	<u>13,587</u>

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

Seventh-day Adventist Association Ltd

Balance Sheet at 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Investments	7	100	100
		<u>100</u>	<u>100</u>
Current Assets			
Debtors	8	30,114	6,036
Cash at bank and in hand		46,731	66,974
		<u>76,845</u>	<u>73,010</u>
Creditors: Amounts falling due within one year	9	62,701	59,523
		<u>62,701</u>	<u>59,523</u>
Net Current Assets / (liabilities)		<u>14,144</u>	<u>13,487</u>
Net Assets / (liabilities)		<u>14,244</u>	<u>13,587</u>
Funds			
Unrestricted		14,244	13,587
Restricted		-	-
		<u>14,244</u>	<u>13,587</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised for issue by the Board of Trustees on: 27/09/2024
and signed on its behalf by:



W Aguiar

Company number 89953

The notes on pages 12 to 16 form part of these accounts.

Seventh-day Adventist Association Limited

Notes to the Accounts for the year ended 31 December 2023

1. Accounting Policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

1.2 Functional currency

The functional currency was £ sterling

1.3 Going Concern

The Trustees have also considered the impact of the cost-of-living crisis in the UK. The charity has sufficient cash and reserves at the time of approval of these financial statements. Having made enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of the audit report of these financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Basis of consolidation

The financial statements, being the statements of a small entity, do not consolidate the financial statements of Seventh-day Adventist Trust Company Limited, as permitted by section 415A of the Companies Act 2006.

1.5 Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.6 Incoming resources

Voluntary income by way of donations and gifts to the charitable company 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. Where the company is administering a will on behalf of another entity in the church it does not recognise this income. Where the legacy is of a general nature eg for the benefit of the whole church this income is recognised as the Trustees make a decision about which entity should receive the funds.

Seventh-day Adventist Association Limited

Notes to the Accounts

for the year ended 31 December 2023

1.7 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.

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

1.8 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report.

Resources expended. 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 accrual's basis.

Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

All costs include value added tax where applicable.

1.9 Risk mitigation

The charitable company's directors 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 the Adventist Risk Management who create awareness of risks for the world-wide operations of the church and who assist in identifying and mitigating these risks.

Seventh-day Adventist Association Ltd
Notes to the Accounts
For the year ended 31 December 2023

2. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Total Donations and Legacies	-	-	-	-

3. Grants made

Grants to Seventh-day Adventist entities during the period were as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Total Grants Made	-	-	-	-

4. Other Income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Miscellaneous Income	27,464	-	27,464	-
	<u>27,464</u>	<u>-</u>	<u>27,464</u>	<u>-</u>

5. Total Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants programme	-	-	-	-
Other costs	26,807	-	26,807	173
Total Expenditure	<u>26,807</u>	<u>-</u>	<u>26,807</u>	<u>173</u>

6. Staff Costs

The average number of employees during the year was NIL (2022 - NIL)

No trustees received remuneration or expenses during the year

Seventh-day Adventist Association Ltd
Notes to the Accounts
For the year ended 31 December 2023

7. Fixed Asset Investments

The investment held by the charitable company consists of a 100% owned subsidiary company, Seventh Day Adventist Trust Company Limited which is held at cost

The Seventh-day Adventist Trust Company Limited principal activity is to act as executor of the wills of members of affiliated local congregations of Seventh-day Adventists.

Relevant financial information regarding the Seventh-day Adventist Trust Company Ltd is as follows:

	Total 2023 £	Total 2022 £
Net profit/loss after taxation	<u>(16,649)</u>	<u>(6,451)</u>
Aggregate capital and reserves	<u>(16,684)</u>	<u>(35)</u>

8. Debtors

	Total 2023 £	Total 2022 £
Due from subsidiary undertaking	30,114	6,036
	<u>30,114</u>	<u>6,036</u>

9. Creditors: Amounts falling due within one year

Due to parent charity	62,701	7,384
Loan from benefactor	-	34,720
Due to Beneficiaries of estates	-	13,762
Other Creditors	-	3,657
	<u>62,701</u>	<u>59,523</u>

Seventh-day Adventist Association Ltd

Notes to the Accounts For the year ended 31 December 2023

10. Analysis of funds	Balance at January 1st 2023 £	Movement Incoming £	Resources Outgoing £	Transfer between funds	Balance at December 31st 2023 £
Restricted funds	-	-	-	-	-
General funds	13,587	27,464	(26,807)	-	14,244
Total funds	13,587	27,464	(26,807)	-	14,244

11. Total funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Investments	100	-	100
Net current assets	14,144	-	14,144
	14,244	-	14,244

12. Controlling Party

The parent charity is the British Union Conference of Seventh-day Adventists, by virtue of its Executive Committee's power to appoint the directors of the company. The charity numbered 1044071 is registered in England and it has the following registered office address: Seventh-day Adventist Church Headquarters, Stanborough Park, Watford, WD25 9JZ, England. The charity's principle purpose and activities involve leading people into a personal relationship with Jesus Christ. A copy of their accounts can be obtained from the Charity Commissions website.