

## **Summarised Accounts**

The Summarised Accounts are extracted from the audited Annual Accounts, which were approved by the Trustee Board on 16 March 2015. The report of the auditors on the Annual Accounts was unqualified. The Summarised Accounts do not contain sufficient information to allow for a full understanding of the financial affairs of the Agency. A copy of the full Trustees' Report and Annual Accounts can be obtained from the registered office. A copy of the Trustees' Report and Annual Accounts will be submitted to the Charity Commission in due course.

## **Independent auditor's statement to the Adventist Development and Relief Agency**

We have examined the summarised financial statements of the Adventist Development and Relief Agency for the year ended 31 December 2014 which comprise the Summary Statement of Financial Activities and the Summary Balance Sheet.

The Financial Summary Statement is contained within the charity's non-statutory Annual Report 2014. The summarised financial statements are non-statutory accounts prepared for the purpose of inclusion in the Annual Report 2014.

This statement is made, on terms that have been agreed with the charity, solely to the charity, in order to meet the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005). Our work has been undertaken so that we might state to the charity those matters we have agreed to state to it in such a statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity for our work, for this statement, or for the opinions we have formed.

## **Respective responsibilities of trustees and auditor**

The Trustee Board has accepted responsibility for the preparation of the summarised financial statements.

Our responsibility is to report to the charity our opinion on the consistency of the summarised financial statements in the Annual Review 2014 with the full statutory annual financial statements.

We also read the other information contained within the Annual Report 2014 and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the summarised financial statements.

## **Basis of opinion**

We conducted our work having regard to Bulletin 2008/3 The auditor's statement on the summary financial statement in the United Kingdom issued by the Auditing Practices Board. Our reports on the charity's full statutory annual financial statements describe the basis of our audit opinion on those financial statements.

## **Opinion on summarised financial statements**

In our opinion, the summarised financial statements are consistent with the full statutory annual financial statements for the year ended 31 December 2014

We have not considered the effects of any events between the date on which we signed our report on the full statutory annual financial statements and the date of this statement.

**D Goodridge for and on behalf of Kingston Smith LLP**

Chartered Accountants

105 St Peters Street

St Albans

AL1 3EJ

## Statement of Financial Activities for the Year Ended 31 December 2014 – ADRA-UK

Statement of Financial Activities	Total 2014 funds (£)	Total 2013 funds (£)
<b>Incoming Resources</b>		
Voluntary income	1,155,576	1,218,580
Fundraising income	531,469	539,334
Investment income	14,013	6,476
Other incoming resources	22,260	62,266
<b>Total incoming resources</b>	<b>1,723,318</b>	<b>1,826,656</b>
<b>Resources Expended</b>		
Cost of generating funds	108,107	117,083
Charitable activities: Humanitarian Aid	2,104,703	1,294,224
Governance cost	12,179	13,155
<b>Total resources expended</b>	<b>2,224,988</b>	<b>1,424,462</b>
<b>Net (Outgoing) / Incoming Resources</b>	<b>(501,670)</b>	<b>402,194</b>
Gains and losses on revaluations of investment assets	-	14,896
<b>Net Movement in Funds / Net Income</b>	<b>(501,670)</b>	<b>417,090</b>
<b>Fund balances brought forward at 1 January 2014</b>	<b>3,321,091</b>	<b>2,904,001</b>
<b>Fund balances carried forward at 31 December 2014</b>	<b>2,819,421</b>	<b>3,321,091</b>

## Balance Sheet 31 December 2014 – ADRA-UK

	2014	2014	2013	2013
<b>Fixed assets</b>				
Tangible fixed assets		12,161		14,697
<b>Current assets</b>				
Financial Investments	167,529		161,567	
Debtors	157,263		172,070	
Cash at bank and in hand	2,526,379		3,015,782	
	2,851,171		3,349,419	
<b>Creditors</b>				
Amounts falling due within a year	(43,912)		(43,025)	
<b>Net current Assets</b>		2,807,259		3,306,394
<b>Net Assets</b>		2,819,421		3,321,091
<b>Charity funds</b>				
Unrestricted		2,084,564		2,885,072
Restricted		734,857		436,019
<b>Total funds</b>		2,819,421		3,321,091

The full annual accounts, audited by Kingston Smith LLP are available upon request.