

YOU CAN CHANGE LIVES

ADVENTIST DEVELOPMENT AND RELIEF AGENCY - UK

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2019



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Abbreviations used in this document:

| | | | |
|-------------|--|---------------|--|
| DFID | Department for International Development | ACCEND | Assisting Communities in Creating Environmental and Nutritional Development (Sri Lanka) |
| EU | European Union | ECMA | Enhanced Capacity for Migrant Advocacy (Thailand) |
| HPF | Health Pooled Fund (DFID, USAID, DFAT, CIDA) | ELIVES | Enhanced contribution to governance and development process at country level (Swaziland) |
| HPA | Health Poverty Action | REAP2 | Rwandan Girls' Education and Advancement Programme 2 (Rwanda) |
| IDE | International Development Enterprises | CSO | Civil Society Organisation |
| UM | Urban Ministries | SDG | Sustainable Development Goals |

Introduction

Challenges are opportunities

In retrospect, we will see that what we did in 2019 as probably the last year of submission to the status quo. Our work in 2019 continued along the strategically planned paths of making a difference in the lives of people around the world who were living at the very edge of existence. We helped in emergencies, implemented our development projects and were active through community hubs in the UK. On the horizon loomed Brexit, which we anticipated as the biggest challenge we would be facing, which demanded a paradigm shift.

However, this Trustees Report was not finalised at the end of 2019 or early in 2020 as customary but very late in 2020. The events of the Covid-19 pandemic have changed our world and cancelled the status quo for the foreseeable future.

Chuck Palahniuk wrote, “When did the future switch from being a promise to being a threat?” It stuck with me when I first read it. We ended 2019 and started 2020 thinking how to move ADRA dynamically into the future. Yet, the pandemic has made this feel like a precarious exercise. We must now concentrate on the impact the pandemic is having on us, our lives and our world. But I would propose that even though we are going through a tough patch now, the people of this world have faced worse challenges and risen to the occasion. And so must we.

The people of the world are affected by many different events that shake their lives. The pandemic is only one of them. Poverty and hunger continues. Inequalities continue. Climate change is rocking our world. Our mission is to continue to help where help is needed most – not just in 2019 or in 2020 but in years to come. We plan for the long throw of time to continue to make a difference.

That challenges remain is obvious but perhaps we need to look at these more as opportunities to actively change our paradigm. Accessing funding opportunities will change as will our fundraising methods. But we accept the challenges and are working to meet them all.

I am thankful for a great team here at ADRA-UK that continues to work hard to positively impact people’s lives here in the UK and overseas.

Our future will be challenging but we will turn this into better opportunities to serve.

Bert R Smit
CEO



About us

Our motto

To serve humanity
so all may live as
God intended.

Justice. Compassion. Love.

What we do

We are part of the global humanitarian arm of the Seventh-day Adventist Church – part of the 20-million strong Adventist community, with hundreds of thousands of churches globally and the world's largest integrated healthcare and education network.

We deliver relief and development assistance to individuals in more than 130 countries – regardless of their ethnicity, political affiliation, gender, or religious association. By partnering with local communities, organisations, and governments, we are able to deliver culturally relevant programmes and build local capability for sustainable change.

How we enable change & well-being

ADRA acts as a catalyst for change by inspiring, engaging and empowering people to strive together for the greater good. In doing so, ADRA embodies values that are grounded in human dignity and respect for peoples' innate capabilities, expressed through ADRA's commitment to well-being as its core development objective, taking a holistic approach to programs, humanitarian response, and advocacy. For ADRA, 'holistic' refers to spiritual, social, and physical dimensions, addressing the multi-faceted causes of poverty, and to the emergency relief – reform dimension of our work.



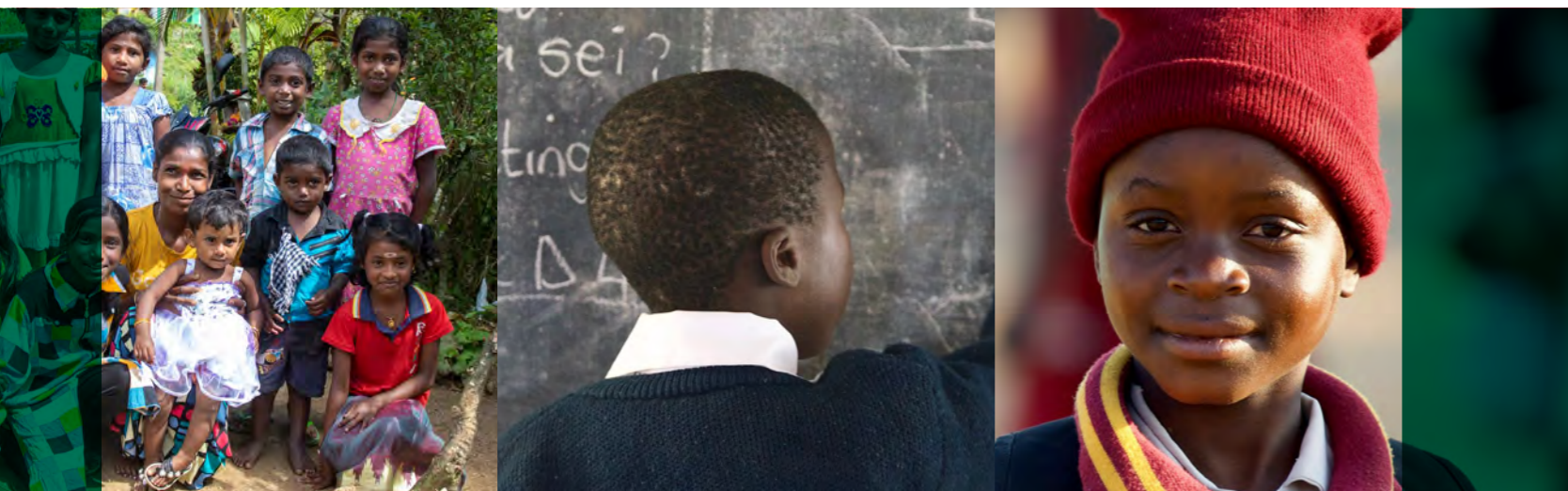
ADRA exists to enable people to live life to the full, physically, socially, and spiritually. We associate this fullness with the concept of well-being, which remains ADRA's long-term, over-arching aim. In its most tangible forms individual well-being derives from access and opportunities in relation to three key areas: Education, Health and Sustainable Livelihoods. They shape what is described as ADRA's Well-being Triangle.

What we did in 2019

ADRA's intended programme outcomes focus on connecting the 'edges of the Well-being Triangle' through 1) holistic programming and thematic advocacy; 2) linking education with livelihoods in vocational education programs; and 3) linking nutrition and agriculture in maternal and child health.

ADRA aims to address equitable development for women, girls, and minorities, whilst aiming to ensure protection for the most vulnerable. Sustainable livelihoods also link social well-being with the environment, an emerging part of ADRA's programming. The threat that natural and man-made disasters bring to well-being is a focus of ADRA's humanitarian work, but also crosses over into the development sphere in the form of disaster risk reduction, resilience, and climate change adaptation.

Beyond these tangible aspects, ADRA seeks in the way it works to promote well-being at a deeper level. ADRA believes that a life lived to the full is marked by an active concern for others. A life lived to the full is one where our abundance – to whatever extent that may be – of health, knowledge, resources, relationships, and spirituality, is exercised through generosity towards others.



What we did in 2019



Our Strengths

Fuelled by faith

As the global humanitarian agency of the Seventh-day Adventist Church, it is our faith that drives our work of compassion. Founded on Biblical beliefs of justice, compassion, and love, we are able to unite people and organizations around programs that deliver lasting change. We use these to address underlying causes of distress now, while cultivating a better tomorrow by unlocking the potential in people and kick starting a cycle of generosity so today's beneficiaries become tomorrow's leaders. In this way, we can be sure our work has a long-lasting effect on not just individuals but whole communities.

Extensive network

The uniqueness of the 20-million strong Adventist network lies in its level of connection and alignment. This gives ADRA the potential to coordinate and communicate with the world's largest, and finest, integrated education and healthcare networks. This includes tertiary institutions, hospitals, clinics, and the professionals that lead them. With this support, we are able to work across health, education, and sustainable livelihoods with courage, confidence, and impact – maximizing our network to maximize our impact.

Locally led

Real change starts at the grassroots level. So we start by engaging the local community to ensure our programmes are culturally relevant, then engage local staff, volunteers, and church network to deliver. This on-the-ground approach builds local credibility, which drives connection and fosters the transition from well-being to well-giving, resulting in programmes that create long-term stronger communities. By bringing the best global innovations to a local level, we offer the best of both worlds in the quest for a better world.

Reputation assured

With ADRA, our reputation will assure yours. It's our ability to influence at all levels that make us impactful. From country and corporate presidents to the local community members we work alongside, our reputation for courageously getting things done the right way is second to none. We sustain this by maintaining integrity across programme design, delivery, tracking, and transparency. Our refusal to cut corners or compromise has won trust at the grassroots level – where action creates impact – which is why other organizations seek us out to be active on their behalf.

Virtual Gift Box

During 2019 ADRA-UK was engaged with development projects in Swaziland (EU), Thailand (EU), Rwanda (Health Poverty Action/DFID), South Sudan (Health Pooled Fund), Sri Lanka (EC), Zambia (ADRA-UK) and Nepal (DFID). The charity also supported 8 relief projects.

Virtual Gift Box Appeal

In March 2019, a devastating cyclone made landfall in Mozambique, Zimbabwe and Malawi. Cyclone Idai was possibly the worst weather-related disaster to ever hit the southern hemisphere killing over 1,200 people and affecting 3 million people across the region. Then in April 2019 the same area was hit again by Cyclone Kenneth.

The ADRA emergency response network was able to immediately provide food, shelter and access to basic health care.

However, even a few months after the cyclones hit many of the areas were still just recovering. There were still unmet needs that lingered for many of the people facing the aftermath of these incredibly powerful storms.

Homes and schools were destroyed. Communities ripped apart. Teaching materials went missing and children lost access to education. Children lost their toys and clothes.

The 2019 Virtual Gift Box campaign focused on Mozambique, Zimbabwe and Malawi. Through the campaign we were able to send a total of £3,000 each to Mozambique, Zimbabwe and Malawi.



What we did in 2019



Urban Ministries

In 2019, we engaged with 42 community hubs around the United Kingdom. Thirty community hubs benefitted from the proceeds of the 10% reversion scheme from the ADRA Annual Appeal. Some of these were: Alagaser, Barnsley, Birmingham Camp Hill, Birmingham Bournville, Birmingham Northfield, Birmingham Winson Green, Cardiff, Chatham, Colchester, East Kilbride, Grantham, Hackney, Hanwell, Huddersfield, Ilford, Liverpool, Manchester Asian, Mansfield Woodhouse, Middlesbrough, Northampton Central, Northampton, Nuneaton, Rochdale, Stanborough Park, Stoke, Watford Town, Welling and Willesden.

Funding and support was also provided to the Stratford Winter Shelter and The Advent Winter Shelter to support rough sleepers in Newham and Westminster (no 1, and no 4 of the London boroughs with the highest insecure housing in the UK). A grant of £23,000 was provided by the Trans-European Division for community outreach work. The IAMU initiative supported the Holloway and Willesden community hubs with their wellbeing and anti-knife crime initiatives, provided an empowerment lunch and recognised the contribution of women across various sectors on International Women's Day, provided a comprehensive residential week-long training for 51 people in partnership with the North American Division, of which there were 35 graduates from the Urban Ministry and Community Services Certification, organised the Tipping Point Conference (a faith-based humanitarian response to poverty, inequality and violent crime in the UK), and initiated the SUMUP thought experiment for millennials addressing social justice in the capital.

Partnership work was conducted with MIND in Tower Hamlets and Newham, The Naz Project, One Vision, The Coop (North Watford), The University of Hertfordshire, Newbold College, North American Division of the Seventh-day Adventist Church, Women Ministries (BUC) and the Youth Department (SEC).

7,200 people benefited directly from the work conducted in the community and a further 5,000 people benefited from the partnership working.

Safeguarding

Our safeguarding work in 2019 has focused on continuing to strengthen our safeguarding policies and systems to ensure they meet DFID's Enhanced Due Diligence requirements.

The Safeguarding Officer, Darja Markek, has worked with Hélia Mateus, ADRA-UK's Safeguarding Trustee, to develop ADRA-UK's process for incident reporting and case management. Both have continued to work with Brooke Feldman, the ADRA International Global Safeguarding Advisor, to ensure that this process meets network requirements and is integrated into wider network mechanisms. Visuals representing the incident reporting process were shared with all staff and have been displayed throughout the office. Darja has also worked to ensure that all staff DBS checks are up to date.

We have also reviewed the Connections Programme safeguarding policies and mechanisms. Darja and the Volunteering Officer, Sophie Holder, updated the volunteer Code of Conduct to reflect DFID's standards, developed clear incident reporting pathways for the programme, and created an audio-visual safeguarding training for Connections volunteers. All volunteers are now required to complete the online SafeCIC training before departing for their trips.

A large part of our work has been to support our partner offices to strengthen their policies and safeguarding mechanisms. Staff in Eswatini, Rwanda and Myanmar completed in person safeguarding training; elsewhere, key staff have been encouraged to complete an online alternative, either through SafeCIC or the course offered on KayaConnect, the Humanitarian Leadership Academy's online platform, which is in line with sector standards and best practice.

In 2020, we will continue to strengthen partners' policies and reporting mechanisms to ensure safe and accountable programming for beneficiaries. ADRA International plans to roll out a comprehensive set of safeguarding policies, tools and operating procedures across the network. We will work closely with them, and our partners, to assess how we can best implement these policies and tools and align reporting systems in order to mainstream safeguarding across the network.

As part of ADRA-UK's internal review process, the safeguarding policies are updated and approved by the Board once a year. The revised safeguarding policies were approved at the Board meeting on 25 November 2019.





2018 Appeal

The annual ADRA Appeal is key to funding the humanitarian work of ADRA-UK. For a period of up to three weeks our supporters have the opportunity to collect from door-to-door under a special license from the Home Office. Members of the Seventh-day Adventist church have been collecting from door-to-door in the UK since 1913. From 2001, it was decided that the collections would benefit the global work of the Adventist Development and Relief Agency or ADRA-UK. This has been a vital contribution to our work over the years, as well as a testimony to the Members' generosity and support with fundraising.

ADRA-UK, as an independent Charity, holds a Home Office issued exemption order for the door-to-door collections which historically take place over a three-week period at the end of March of every year. There are only 43 charities in the UK that have this national permit to collect and it gives us a unique opportunity to meet people and ask for a contribution to our humanitarian work.

The average income of the ADRA Appeal has been over £500,000 since 2007 but is in decline. Door-to-door collecting has become less attractive and more difficult to promote and now accounts for just 31% of our raised income during the period. The other 69% is raised through donations and fundraising activities such as fun runs, charity walks and concerts.

In 2019 the ADRA Appeal administration was split into accounting for the door-to-door collection (£120,441.44) and general fundraising (£312,673.11). Each of the 300 churches where fundraising is taking place has a local ADRA Agent that coordinates and promotes the ADRA Appeal.

When combined, the income raised in the 2019 ADRA Appeal is a total of £433,114.55 (2017: £475,986 and 2018: £499,710). Even though general fundraising seems fairly consistent the continued decline of door-to-door income remains a concern (2016: £183,343.05, 2017: £145,512, 2018: £125,182).

Connections

For the Volunteering Department at ADRA-UK, 2019 was a year of new opportunity, growth and learning.

We had our first volunteer trip to the Philippines, where a group of 15 individuals helped to build a school cafeteria with local labourers, to benefit over 200 indigenous children in the Oriental Mindoro area.

Our time in the Philippines was also our first trip to be led by a trained Team Leader. The Team Leader programme allows key volunteers to train and manage our international volunteer trips/teams.

We also had trips planned to Sri Lanka and Peru in the spring/summer of 2019, but unfortunately these opportunities did not go ahead. With the terrorist bombings in Sri Lanka and last-minute safety concerns in Peru, for the health and safety of our volunteers, we made the difficult decision to cancel these opportunities.

We have learnt valuable lessons from these experiences.



What we did in 2019



Our 2019 Development projects:

ADRA receives funds from various sources, identifies projects that target specific needs, then provides funding, technical assistance, capacity building, monitoring and evaluation of those projects to ensure desired outcomes are achieved.

The Sustainable Development Goals (SDGs) are a universal set of 17 goals that will guide UN members in how they help the poor, disenfranchised and less fortunate members of the world over the next 15 years. All of ADRA-UK's projects contribute to at least one SDG and your funds continue to help us in this work!

South Sudan: SDG 3 – Good Health

ADRA is extending health services to 209,902 community members in the Terekeka county.

Project details:

- **Strengthen the operations** of 40 health centres
- **90% of women** deliver their babies in health facilities
- **76% of women** access antenatal services
- **52% of nomadic** families receive health services

- **Funded by the Health Pooled Fund**

- **Partners:** ADRA South Sudan, Health Pool Fund

- **Budget:** £1.5m

- **Duration:** 15.5 months

South Sudan

What we did in 2019

Eswatini: SDG 3 Good Health & SDG 2 – No Hunger

ADRA is improving the quality of health and lifestyle of 400 HIV/AIDS farmers and 8,000 school children in Lubombo and Shiselweni Regions.

Project details:

- **400 smallholder farmers** affected by HIV/AIDS to receive farming support
- **83% of farmers** are able to receive 3 nutritionally balanced meals per day
- **8,000 school children** access water and healthy meals at school
- **Over 70% of farmers** to access Village Savings and Loans Associations

- **Funded by the European Union and ADRA-UK**

- **Partners:** ADRA Eswatini, Ministry of Agriculture, and the Eswatini National Agriculture Marketing Board

- **Budget:** £371,000

- **Duration:** 3 years

Eswatini

Thailand: SDG 10 – Reduced Inequalities

ADRA is supporting 3,750 migrant factory workers to receive better working conditions and claim their rights in Mae Sot District.

Project details:

- **45 factories** participate in the Model Factory initiative and 70 receive training and awareness in labour, health, safety, hygiene and environmental laws
- **2,516 migrant workers** participate in safety and hygiene workshops
- **963 migrants** receive legal consultation advice from the Labour Law Clinic
- **8 Civil Society Organisations** will participate in local and national migrant working groups/platforms

- **Funded by the European Union and ADRA-UK**

- **Partners:** ADRA Thailand, Civil Society Organisations, Labour Protection Office, Thai Federation of Industry

- **Budget:** £699,000

- **Duration:** 3 years

Thailand

What we did in 2019

What we did in 2019

Sri Lanka: SDG 6 – Clean Water and Sanitation

ADRA will provide 306,016 community members with access to clean water and toilets and focus on health, nutrition, hygiene and sanitation training for disadvantaged communities in Uva and Central Province.

Project details:

- **50% of children**, in the project area, to have 3 nutritious meals per day
- **60% of women** working on tea estates will have an increased number of baths per week, (as opposed to one), which will help reduce the spread of diseases
- **40% increase** in the number of people using a safe water source
- **300 women** of reproductive age will benefit from nutrition interventions – to improve the health of the family, pregnant mothers and unborn children/fetuses
- **Funded by the European Union, OXFAM and ADRA-UK**
- **Partners:** ADRA Sri Lanka & OXFAM
- **Budget:** £5,144,000
- **Duration:** 3 years

Ghana: SDG 1 – End Poverty & 8 – Promote Sustained Economic Growth

ADRA is building capacity of 14,500 farmers and nut pickers in climate-smart cashew farming methods, improving linkages to markets, and equipping processing factories to improve production in Bono, Bono East and Ashanti Regions.

Project details:

- **14,500 women, men and youth cashew nut farmers and nut pickers**
- **500 cashew farmers** to integrate honey production into cashew cultivation
- **75,000 community members, cashew industry employees, transporters** will benefit from increased productivity and market linkages
- **Funded by European Union and ADRA-UK**
- **Partners:** ADRA Ghana, Municipal/District Assemblies in Ejura-Sekyedumase, Jaman North, and Wenchi
- **Budget:** £715,000
- **Duration:** 3 years

Zambia: SDG 1 - End Poverty & 2 - No Hunger

ADRA is supporting 270 households to improve food security and to become self-reliant all year around through climate smart farming and market access and supply training in the areas of Meheba, Kalumbila District, Zambia.

Project details:

- **1,350 farmers** (women, men and youth) will be supported, of which 750 are refugees & 600 are from the host community
- **1 Centre of Excellence (CoE)** established and providing technical services and training
- **270 households** have received farming plots, farming inputs at the CoE and participated in climate smart farming
- Farmers will see at least a **60% increase in income**
- **Farmers from 150 household** have undertaken the Farmer Market School trainings, including trainings in value chains and market access
- **Funded by ADRA-UK**
- **Partners:** ADRA Zambia, Ministry of Agriculture
- **Budget:** £85,000
- **Duration:** 15 months

Rwanda: SDG 4 – Quality Education

ADRA has helped to provide pathways to education for 9,800 vulnerable and marginalised girls in 28 schools in Nyaruguru District by improving retention, enrolment, and quality of teaching.

Project details:

- **9,800 extremely marginalised girls** to improve their literacy and numeracy skills and improve their chances of progressing to further education
- **14,000 boys** to improve their literacy and numeracy skills
- **252 teachers across 28 schools** to build their skills in learner-centred teaching, gender-responsive pedagogy and child protection
- **Funded by the UK Department for International Development and ADRA-UK**
- **Partners:** ADRA Rwanda, Health Poverty Action, Link Community Development, inHive
- **Budget:** £1,162,800
- **Duration:** 3 years

Myanmar: SDG 4 – Quality Education

ADRA has contributed to the increased access and provision of quality education by indigenous providers to 343,649 children in nine conflict affected and post-conflict ethnic regions in Myanmar.

Project details:

- **21,846 teachers** supported 343,649 children in 4,009 schools to access appropriate education pathways
 - **152 teachers** established education services for 12,435 out of school marginalised children.
 - Conducted a study of out of school children to inform interventions, **to support appropriate education opportunities**
 - Produced an early grade learning assessment **to inform the baseline for the long-term program**
 - Updated the **teacher's professional development** implementation guide for indigenous providers of education
 - Provided **mobile technology and training** to support monitoring & data collection.
- **Funded by the European Union and ADRA-UK**
 - **Partners:** ADRA Myanmar, RISE Network, 10 Indigenous partners
 - **Budget:** £1,933,495
 - **Duration:** 18 months

Our 2019 Relief projects:

ADRA-UK is part of the global network of the Adventist Development and Relief Agency. ADRA offices around the world can pool their resources to respond to disasters. The outstanding generosity of the Seventh-day Adventist church members means that funds can be raised quickly to help feed the hungry, treat the sick and empower the poor.





Funding

Funding was provided for:

Zambia, Kenya, Uganda, Somalia, Guatemala,
Indonesia, India and Zimbabwe.

Our 2019 UK projects: Twenty percent of the proceeds of the 2019 door-to-door collection of the ADRA Annual Appeal supported UK based projects. Through initiatives such as community centres, disability support projects, crisis relief, food banks and soup kitchens, ADRA is helping people in need to reach their potential and thrive.

Christmas Appeal

ADRA organised a Christmas Appeal entitled “Water for Kabanana” to help relieve climate change and persistent drought in the dry Gwembe Valley region of southern Zambia.

Surface water sources have dried up and underground sources such as wells have also either dried up or been impacted drastically leaving low levels of water. Rural communities in this area have been the most affected as their only water sources are unsafe, surface and shallow wells. The village of Kabanana, some 70-80 miles south-east of capital, Lusaka, was among the worst-affected areas where livestock have been dying due to lack of pasture and water.

The campaign raised £12,107.09 and ADRA Zambia has started the work surveying a potentially high-yielding water area, drill and install a solar-powered water point. This will provide clean and safe water for the families (2,100 people) of Kabanana. The well will have a solar powered submersible pump, a tank and pipework to reduce hard labour in pumping, and to facilitate multiple stand taps to reduce crowding. The well will feature a livestock drinking trough to provide overflow water to goats, chickens and cattle.

Accreditation and Licence

ADRA Accreditation and Licence

During 2019 the ADRA network launched the ADRA Accreditation and Licensing (AAL) scheme with the purpose to assess ADRA country offices against standards necessary to receive/maintain the ADRA License, or License plus Accreditation. It also includes the Core Humanitarian Standard (CHS) standards. ADRA-UK completed the online self-assessment, composed of 10 criteria totalling 17 sections, on 10 December 2019. After review and endorsement by the ADRA Europe Regional Director, our office was recommended for a License plus Accreditation in early 2020 subject to onsite verification.

The areas vetted were:

1. Mission and Values
2. Governance and Leadership
3. People Management
4. Financial and Material Resources
5. Development Program Portfolio and Impact
6. External Relationships: Partnerships and Networking
7. Marketing & Fundraising
8. Risk Management & Liability Mitigation
9. Work Health Safety and Security
10. Humanitarian Program Portfolio

ADRA-UK completed the submission by December 2019

Change in the Finance Department

Due to the increased needs to provide improved financial services and support, Debbie Richardson was asked to increase her work hours from 2 days a week to 4 days a week. However, in April Stha Nyamusara left the agency to take up employment with the Commonwealth Secretariat. The search for a replacement resulted in Brian Nsonga joining the Team on 1 October.





Plans for the future

During 2019 the Trustees and the Management team continued with the strategic framework which was originally for the period 2013-2017. This directive, which was adopted on 5 December 2012 by the Trustees, was building on the past but allowed ADRA-UK to adopt new models of operation as the funding mechanisms and approaches in development were changing. Even though by the end of 2017 we had plans in place to develop the framework in 2018 for the next quinquennial the finalisation was delayed until June 2019.

The ADRA-UK team met in January 2018 and in December 2018 to work on the new Strategic Framework. Mfakazi Ndebele of Thinkit Coaching & Consultancy Ltd led the strategic discussions during a 3-day team retreat in the Cotswolds from 11-13 December 2018 which resulted in the creation of the new draft framework for the period 2019-2024. The new framework was finally approved by the Board on 3 June 2019.

The implementation of development programmes is our main area of activity. ADRA-UK will continue to focus increasingly on improving livelihoods in the least developed and low-income countries to achieve transformative and sustainable change. As part of the ADRA network, active in around 130 countries, ADRA-UK will utilise the reach of the network to work through national ADRA partners. These offices have a better understanding of the local context and needs which will help us to ensure best practice and value-for-money. We see it as our duty to build their technical and programmatic capacity that will increase our effectiveness in contributing to the eradication of poverty and distress.

In addition, we are working on improving our role in the network disaster response and giving ADRA-UK staff the opportunity to be trained to function as part of the ADRA Emergency Response Team.

Connections

To increase the profile of ADRA, churches active in the **2020 ADRA Appeal** can again receive a return of 10% of the net amount of funds raised for ADRA-UK to be used for social projects in their community.

In 2019, Urban Ministries (UM) supported the plans of the following congregations, Edmonton, Erdington, Wallington, High Wycombe region, Glasgow, Edinburgh and Cardiff and also the One Vision Café.

In 2019, UM hosted key days involving millennials in outreach activities that tied into the UN's 17 Sustainable Development Goals and issues that deeply concern millennials. These dates were 16 March – Global Youth Day, 15 June – World Refugee Sabbath, 21 September – International Day of Peace and World Aids Day – Sunday 1 December. In addition to this, there was a quarterly webinar, seminars, and a six-month blended learning, 16 module training, starting in May 2019 (online) with module 16 completed in person in a week-long session in October. This culminated in a 2-day social justice conference.



What we did in 2019

Our fundraising approach

ADRA-UK undertakes fundraising activity to its supporters via the annual ADRA Appeal, direct mail, email, social media, website, church appeals, fundraising events and sponsored events in line with the Fundraising Code of Practice set by the Fundraising Regulator.

ADRA-UK does not use third party fundraising agencies and instead conducts all fundraising activity through our staff and volunteer networks using the methods outlined above.

On our website is a section where we outline our promises to supporters

around the handling of their data, how they can contact us to change their contact preferences and information or should they wish to make a complaint about any of our fundraising activity. We also signpost supporters to the Fundraising Regulator both online and throughout our printed materials, should they feel ADRA-UK is not responding to their requests or complaints appropriately in the first instance.

ADRA-UK did not receive any complaints about its fundraising activity in the year.

ADRA-UK is registered with the Fundraising Regulator and the Fundraising Preference Service. We are committed to supporting the success of the new regulator. We are committed to operating to high standards in our supporter care and fundraising activity, seeking to operate within both the spirit and the letter of regulatory guidance and sector standards as they are issued.



What we did in 2019

What we did in 2019

ADRA as a going concern

Although these accounts reflect on 2019, it would be inappropriate for the Trustees not to consider the risks to the charity's operation as the result of the COVID-19 pandemic.

The Trustees have considered the impact of the Coronavirus and measures taken in our territory. The charity has a strong cash and reserves position at the time of approval of these financial statements.

Detailed cashflow forecasts and budgets have been prepared for a period of 12 months from the date of signing the financial statements. These have been amended in light of the pandemic.

Therefore 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.



What we did in 2019



Message from the Board Chairman

Cup of tea anyone?

Of tea drinking populations across the globe, the UK ranks third in annual per capita tea consumption only trailing behind Turkey and Ireland. The UK population drinks 4.28 lb (1.94 kg) weight of tea per capita per annum. While I am not a tea lover, I have to admit that after visiting a number of tea plantations in Sri Lanka in 2019, I will never take a cup of tea for granted ever again.

Watching ladies picking tea leaves from sunrise to sunset under the heat of the blazing sun drew my attention to the real cost of a cup of tea as they picked just 3 of the freshest new leaves per plant and threw them over their shoulder into a sack on their backs. Working in the exposed tea plantations many of these hard working tea pickers had no toilets and washing facilities which presented numerous risks. Further to that, some of the homes provided on the estates lacked the basics of toilets and fresh running water.

I am humbled and honoured to be a part of ADRA-UK which has lead in a number of projects on tea plantation estates as they and their partners sought to lift the quality of life experienced by many women in providing sanitation, water and health education.

So when next you have a cup of tea, let's remember the real price of that cuppa and the support that charities like ADRA-UK are giving to support those who are not thought about but play an important part in our daily life.

Ian Sweeney
Board chairman

Reference and Administrative Details:

| | |
|------------------------------------|--|
| Trustees: | Ian Sweeney (Chair) John SurrIDGE Earl Ramharacksingh (Hon Treasurer) Andrew Baildam (appointed 14 June 2018) Stephen Logan Helia Mateus (appointed 14 June 2018) Jennifer Phillips John Rees-Stoner (resigned 26 November 2019) Snowdon Reid (appointed 14 June 2018) Helen Rodd (appointed 14 June 2018) Tristan Simmons |
| Honorary Trustee: | John Arthur OBE |
| General Secretary: | Bert R Smit, Chief Executive Officer |
| Bankers: | HSBC Bank plc, 73 High Street, Watford, WD1 2DS |
| Solicitors: | Anthony Collins LLP, 134 Edmund Street, Birmingham, BS 2ES |
| Auditors: | Moore Kingston Smith LLP, 4 Victoria Square, St Albans, AL1 3TF |
| Registered Office: | British Union Conference, Stanborough Park, Watford, WD25 9JZ |
| Registered Charity Numbers: | England and Wales: 1074937 Isle of Man: IOM 1101 Scotland: SC037726 |



Trustees' annual report

Year ended 31st December 2019

Legal Statement

We present this report and financial statements of the charity for the year ended 31 December 2019 together with the consolidated Charity accounts, which have been audited by Moore Kingston Smith LLP. The Charity also operates and is identified under the acronym ADRA-UK.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014 (FRS 102)

Structure, governance and management of ADRA-UK

a. Constitution

The Charity was established by Trust Deed dated 24 November 1998 (updated in 2001 and 2008). The principal object of the Charity is to apply financial, material, and technical resources toward:

- a. The relief of poverty, sickness and distress of those in need, resulting from the effects of war, famine or any other natural or man-made disaster anywhere in the world;
- b. Addressing the long-term effects of poverty;
- c. The education of the public concerning the causes, effects and means of alleviation of poverty and distress.

There has been no change in objectives since the last report.

b. Method of appointment and election of trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision making

The Charity is governed by its Board of Trustees. It is part of the international network of offices of the Adventist Development and Relief Agency – International and works in co-operation with other offices in the network in implementing approved projects.

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Financial review

Statement of Financial Activities (SOFA)

The SOFA shows a deficit of £165,220. This was expected since the Trustees embarked on a strategy to utilise excess reserves in line with the Charity's aims and objectives.

Income

Donated income is made up of general donations, legacies and Annual Appeal income. The Charity's main donor base consists of members of the Seventh Day Adventist Church. Donated income reduced by 14% in comparison to 2018, a reduction mainly attributable to a reduction in ADRA annual Appeal collection and other donations. The Charity is grateful to its donors for their continued giving as these funds go a long way towards helping those in need both here in the UK and abroad.

Our DFID funded Rwanda REAP 2 and EU Funded Eswatini ELIVES and Sri Lanka ACCEND projects continued. The Myanmar CASEPLUS project came to an end but was preceded by the CASE2LEARN project which runs until 2024. The Thailand ECMA project came to an end in June 2019 and overall we have seen a decline of 42% in Income from Charitable Activities.

Other Income (which includes unrealised gains on investments) was higher than in the previous year.

Expenditure

Restricted expenditure on charitable activities, which consists of project costs funded by DFID, HPF and the EU, saw a 48% decrease in comparison to 2018. This was driven by reduced expenditure on our Sri Lanka ACCEND project and projects like ECMA coming to an end.

As part of project grant conditions, ADRA is often required to contribute towards funding a proportion of the project costs, i.e., match funding. In addition to this, ADRA-UK finances small projects directly. The match funding and the small project funding thus constitute the unrestricted expenditure on charitable activities. In 2019, the unrestricted charitable expenditure rose by 33% as a result of the Trustees' planned increase in the utilisation of reserves to fund smaller projects like the Meheba refugee camp in Zambia.

In 2019, the charity did not employ any fundraising staff thereby resulting in a 24% decrease in expenditure on raising funds.

Balance Sheet

The amount of Cash held in the Bank reduced by 33% largely due to expenditure in the implementation of planned projects. A corresponding reduction in Creditors is reflected in the Balance Sheet as a result of the expenditure on set projects.

ADRA-UK also advanced funds to partnering ADRA offices in order to facilitate project implementation. Funds that were unused by these offices are recognised as Debtors. The Debtors was mainly driven by the advances to Sri Lanka and Myanmar projects.

Principal Funding

It is clear that ADRA-UK's success is substantially dependent on winning projects supported by the European Union (EU) and the UK Department for International Development (DFID), and on its Annual Appeal. The Charity is also supported through donations and legacies by members of the Seventh-day Adventist Church.

Material Investments Policy

ADRA-UK seeks to respond to emergent needs and thus maintains its reserves in deposit funds or Money Market interest-bearing accounts. It has also been the recipient of investment equities and bonds, which have been retained.

Reserves Policy

The Charity's Reserves are separated into three main categories (See notes 19):

- Restricted funds are generated when the donor stipulates how their donation may be spent. At the year end, restricted funds amounted to £202,716.
- Unrestricted funds are generated when donors do not stipulate how their donation may be spent. At the year end, unrestricted funds amounted to £1,972,064.
- Unrestricted designated funds are those that have been set aside by the Trustees for a specific purpose such as project funding. At the year end, unrestricted designated funds amounted to £624,132.

Public Benefit

In setting plans and priorities for areas of work, the Trustees have given regard to guidance from the Charity Commission on the provision of public benefit. In particular the Trustees have considered and will continue to consider how our planned activities will contribute to the objectives we have set. How we deliver our principal objective "reduction of poverty in the relief of suffering particularly in situations of disaster" is demonstrated in our policies, objectives and plans.

The public benefit arising from our work is inherent in the grants made and the assistance given. Further we are mindful of the social, moral and ethical causes of poverty and our purpose is to address both the causes and offer relief in outcome.

Key Management Personnel

The Trustees considers the board of Trustees, Chief Executive Officer, Chief Finance Officer and Chief Programmes Officer as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 20 of the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive. None of the Trustees had financial interests with the Charity or its Parent; any such interests would be disclosed.

Trustee Induction and training

Prospective new Trustees are familiar with the Charity as they have been associated with the Agency in some way. New Trustees are invited for an induction day with senior staff at the Agency. New Trustees are provided with information which outlines specific responsibilities and expectations of both the Trustees and the Charity. On-going training is offered to all Trustees, which includes events and courses that are organised both internally and externally. Beyond this, Trustees are invited at times to monitor projects both as ambassadors and consultants.

Trustees' Responsibilities in respect of the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the 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 Charities Act 2011, the applicable Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to Auditors

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

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

Approved by the Trustees of Adventist Development and Relief Agency UK and signed on their behalf by

Earl Ramharacksingh, Honorary Treasurer,



26 November 2020

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Independent Auditor's Report To The Trustees Of The Adventist Development and Relief Agency - UK

Opinion

We have audited the financial statements of the Adventist Development and Relief Agency - UK for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2019, 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 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 48, 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 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 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 charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's Trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Date



01/12/2020

S Vitiello FCCA
Senior Statutory Auditor
4 Victoria Square
St Albans
Herts
AL1 3TF

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.


ADRA-UK Statement of Financial Activity For The Year Ended 31 December 2019

| | | 2019 | | | 2018 | | |
|--|------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | Note | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | | £ | £ | £ | £ | £ | £ |
| Incoming Resources | | | | | | | |
| Income and Endowments From: | | | | | | | |
| Donations and Legacies | 2 | 801,088 | 47,899 | 848,987 | 796,742 | 185,329 | 982,071 |
| Charitable Activities | 2 | 88,962 | 998,196 | 1,087,158 | 125,912 | 1,732,862 | 1,858,774 |
| Investments | 2 | 8,818 | - | 8,818 | 7,160 | - | 7,160 |
| Other Income | 2 | 19,175 | - | 19,175 | 207 | - | 207 |
| Total Incoming Resources | | 918,043 | 1,046,095 | 1,964,138 | 930,021 | 1,918,191 | 2,848,212 |
| Resources Expended | | | | | | | |
| Expenditure On: | | | | | | | |
| Charitable Activities | 5a | 1,062,373 | 974,020 | 2,036,393 | 801,625 | 1,867,892 | 2,669,517 |
| Raising Funds | 5d | 92,024 | 4,911 | 96,935 | 116,349 | 11,483 | 127,832 |
| Total Resources Expended | | 1,154,397 | 978,931 | 2,133,328 | 917,974 | 1,879,375 | 2,797,349 |
| Net income/(expenditure) before investment gains/(losses) | | (236,354) | 67,164 | (169,190) | 12,047 | 38,816 | 50,863 |
| Net gains/(losses) on investments | 13 | 3,970 | - | 3,970 | (58) | - | (58) |
| Net income/(expenditure) before transfers | | (232,384) | 67,164 | (165,220) | 11,989 | 38,816 | 50,805 |
| Transfers between funds | 19 | (19,148) | 19,148 | - | 75,841 | (75,841) | - |
| Net movement in funds | | (251,532) | 86,312 | (165,220) | 87,830 | (37,025) | 50,805 |
| Reconciliation of Funds: | | | | | | | |
| Total funds brought forward | 19 | 2,223,596 | 116,404 | 2,340,000 | 2,135,766 | 153,429 | 2,289,195 |
| Total funds carried forward | 19 | 1,972,064 | 202,716 | 2,174,780 | 2,223,596 | 116,404 | 2,340,000 |

**ADRA-UK Balance Sheet
As at 31 December 2019**

| | Note | Total 2019 | Total 2018 |
|--|------|-------------------------|-------------------------|
| Fixed Assets | | | |
| Tangible Fixed Assets | 12 | <u>4,455</u> | <u>5,180</u> |
| Current Assets | | | |
| Debtors | 14 | 680,770 | 841,899 |
| Investments | 13 | 213,419 | 209,449 |
| Cash at bank | 17 | 2,053,459 | 3,079,099 |
| Total Current Assets | | <u>2,947,648</u> | <u>4,130,447</u> |
| Liabilities | | | |
| Creditors: Amounts falling due within one year | 15 | <u>777,323</u> | <u>1,795,627</u> |
| Net Current Assets | | <u>2,170,325</u> | <u>2,334,820</u> |
| Total Net Assets | | <u>2,174,780</u> | <u>2,340,000</u> |
| The Funds of the Charity: | | | |
| Restricted Income Funds | 19 | 202,716 | 116,404 |
| Unrestricted Funds | 19 | 1,972,064 | 2,223,596 |
| Total Charity Funds | | <u>2,174,780</u> | <u>2,340,000</u> |

Approved and authorised for issue by the Board of Trustees on ~~26 November 2020~~ and signed on its behalf by:



 Earl Ramharacksingh
 Honorary Treasurer

26 November 2020

 Date

**ADRA-UK Cash Flow Statement
Year Ended 31 December 2019**

| | 2019 £ | 2018 £ | |
|---|---------------------------|-------------------------|------------------|
| Cash Flows from Operating Activities: | | | |
| Net Cash Used by Operating Activities | (1,031,511) | 433,906 | |
| Cash Flows from Investing Activities: | | | |
| Dividends and Interest from Investments | 8,818 | 7,160 | |
| Purchase of Fixed Assets | (2,947) | (3,448) | |
| Net cash provided by investing activities | <u>5,871</u> | <u>3,712</u> | |
| Change in cash and cash equivalents in the reporting period | <u>(1,025,640)</u> | <u>437,618</u> | |
| Cash and Cash Equivalents at the beginning of the reporting period | 3,079,099 | 2,641,481 | |
| Cash and Cash Equivalents at the end of the reporting period | <u>2,053,459</u> | <u>3,079,099</u> | |
| Analysis of changes in net debt | | | |
| | At start of year | Cash flows | At end of |
| Cash | 3,079,099 | (1,025,640) | 2,053,459 |
| Total | <u>3,079,099</u> | <u>(1,025,640)</u> | <u>2,053,459</u> |

ADRA-UK Note 1 – Accounting Policies

a. Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with transactions recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. These financial statements have been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b. 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. In particular, the Trustees have considered the Charity's forecasts and projections and have taken account of pressures on income.

The Trustees have also considered the impact of the COVID-19 pandemic and measures taken in the UK. As a result of the COVID-19 measures taken, the annual door-to-door collection was cancelled in the UK which has caused all door-to-door income to cease in 2020. However, the Charity continues to receive grants and ad hoc donations. Staff have also been able to work from home in order to maintain the day to day running of the Charity. Furthermore, as at 31 August 2020 the Charity had cash reserves of over £2 million which the Trustees believe is sufficient for the charity to meet its liabilities as they fall due.

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.

c. Funds structure

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in the furtherance of charitable objects. They include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 19.

Designated funds for named projects (Note 19) are unrestricted funds. This includes those funds set aside by the Trustees in order to meet the Charity's contractual obligations for funding the Charity's share of project costs. This is usually in relation to the Charity's contracts with the UK Government and the European Union.

d. Grant-making policies

The Trustees allocate grants in accordance with the objects set out in Charity's governing document as summarised in the Trustees' Annual Report.

e. Income recognition

All income is recognised once the Charity has entitlement to that income, it is probable that the income will be received, and the amount of income receivable can be reliably measured.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Legacies are recognised following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon receipt of a dividend voucher and related cash.

f. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs are allocated or apportioned to the applicable expenditure headings.

Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

g. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h. Foreign currency

Transactions denominated in foreign currencies are translated into Sterling at the rate of exchange ruling on the date of the transaction. Assets and liabilities in foreign currencies are translated into Sterling at the rates of exchange ruling at the end of the financial year. All exchange differences are recognised within the statement of financial activities.

i. Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is charged over their estimated useful life as follows:

Property (portable office): 10% straight line

Office fixtures and equipment: 33.33% straight line

j. Current asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price (note 13). The statement of financial activities includes the net gains and losses arising on revaluation throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the Charity is that of volatility in equity and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k. Realised and unrealised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

l. Pensions

Employees of the Charity are entitled to join a defined contribution 'money purchase' scheme. The Charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within charitable activities or fundraising costs and charged to the unrestricted funds of the Charity on the basis of the employees employed under each of those activities.

The Charity previously participated in a defined benefit pension scheme of the British Union Conference of Seventh Day Adventists. This scheme closed to service after 31 December 2013. ADRA-UK became a charity after the historic deficit was established and does not contribute to the recovery plan. From 1st January 2014, contributions have been made under the Auto-Enrolment compliance legislation by the employer to a Defined Contribution plan invested with the Legal and General insurance company (see note 9).

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

Note 2 - Analysis of Income

| | 2019 | | | 2018 | | |
|---|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| Donations and Legacies | | | | | | |
| Annual Appeal - House to House | 120,441 | | 120,441 | 125,182 | - | 125,182 |
| Annual Appeal - Other | 312,673 | | 312,673 | 374,528 | - | 374,528 |
| Other Donations | 346,867 | 47,899 | 394,766 | 272,389 | 185,329 | 457,718 |
| Legacies | 21,107 | | 21,107 | 24,643 | - | 24,643 |
| Total Income from Donations and Legacies | 801,088 | 47,899 | 848,987 | 796,742 | 185,329 | 982,071 |
| Charitable Activities | | | | | | |
| Project Grants Received - DFID | | 42,502 | 42,502 | - | 223,564 | 223,564 |
| Project Grants Received - Health Pooled Fund | 3,149 | 44,987 | 48,136 | 63,980 | 913,990 | 977,970 |
| Project Grants Received - EU | 73,263 | 887,709 | 960,972 | 48,834 | 594,806 | 643,640 |
| Other Grants | 12,550 | 22,998 | 35,548 | 13,098 | 502 | 13,600 |
| Total Income from Charitable Activities | 88,962 | 998,196 | 1,087,158 | 125,912 | 1,732,862 | 1,858,774 |
| Income from Investments | | | | | | |
| Interest On General Income | 7,175 | - | 7,175 | 5,572 | - | 5,572 |
| Share Dividends | 1,643 | - | 1,643 | 1,588 | - | 1,588 |
| Total Income from Investments | 8,818 | - | 8,818 | 7,160 | - | 7,160 |
| Other Income | | | | | | |
| Sales of Promotional Items | | - | - | 207 | - | 207 |
| Unrealised Foreign Exchange Gain | 19,175 | | 19,175 | - | - | - |
| Sale of Fixed Assets | - | - | - | - | - | - |
| Total Other Income | 19,175 | - | 19,175 | 207 | - | 207 |
| Total Income | 918,043 | 1,046,095 | 1,964,138 | 930,021 | 1,918,191 | 2,848,212 |

Note 3 - UK Government Grant Income

| | 2019 | 2018 |
|---|---------------|----------------|
| | £ | £ |
| Cash Received in the Year | | |
| DFID - Nepal Enhanced Livelihoods | | 98,911 |
| DFID - Rwanda - Girls' Education Project | 99,058 | 82,706 |
| Total | 99,058 | 181,617 |
| Amounts Recognised as Income in the Year | | |
| DFID - Nepal - Enhanced | | 109,638 |
| DFID - Rwanda - Girls' Education Project | 42,502 | 113,926 |
| Total | 42,502 | 223,564 |

Income is recognised based on stage of completion of project in line with contract terms and conditions.

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

Note 4 - Donated goods and services

Donated goods are recognised in accordance with paragraph 6 of the Charities SORP (FRS102).

During the year, the Charity benefitted from the services of nearly 5,000 unpaid volunteers who assisted in various internal projects including collecting funds for the ADRA Appeal.

Note 5 - Analysis of Resources Expended

| | 2019 | | | 2018 | | |
|--|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| 5a. Charitable Activities Costs | | | | | | |
| Direct Costs (Note 5b) | 970,210 | 960,679 | 1,930,889 | 673,041 | 1,865,097 | 2,538,138 |
| Support Costs (Note 5c) | 92,163 | 13,341 | 105,504 | 128,584 | 2,795 | 131,379 |
| Total Charitable Activities Costs | 1,062,373 | 974,020 | 2,036,393 | 801,625 | 1,867,892 | 2,669,517 |

5b. Direct Expenditure on Charitable Activities

| | | | | | | |
|--|----------------|----------------|------------------|----------------|------------------|------------------|
| Project Expenses - DFID | 65,000 | 42,502 | 107,502 | 23,680 | 223,564 | 247,244 |
| Project Expenses - EU | 346,078 | 840,041 | 1,186,119 | 144,053 | 594,805 | 738,858 |
| Project Expenses - Health Pooled Fund | - | 64,815 | 44,987 | - | 19,828 | 913,990 |
| Project Expenses - ADRA-UK | 24,913 | 15,185 | 40,098 | 19,751 | 76,394 | 96,145 |
| Grants paid to Partner Agencies (Note 10) | 139,558 | 17,964 | 157,522 | 38,882 | 56,344 | 95,226 |
| Salaries and Wages | 361,125 | | 361,125 | 355,468 | - | 355,468 |
| Employer Social Security Costs | 39,663 | | 39,663 | 38,518 | - | 38,518 |
| Employer Pension Contributions | 47,003 | | 47,003 | 37,331 | - | 37,331 |
| Other Employee Expenses | 11,685 | | 11,685 | 15,358 | - | 15,358 |
| Total Direct Expenditure on Charitable Activities | 970,210 | 960,679 | 1,930,889 | 673,041 | 1,865,097 | 2,538,138 |

5c. Analysis of Support Costs Attributed to Charitable Activities

| | | | | | | |
|--|---------------|---------------|----------------|----------------|--------------|----------------|
| Audit Fees - Statutory Audit (5e) | 12,480 | | 12,480 | 9,827 | - | 9,827 |
| Trustee and Advisory Meetings (5e) | 1,960 | | 1,960 | 745 | - | 745 |
| Professional and Membership Fees | 6,241 | 108 | 6,349 | 10,548 | - | 10,548 |
| Travel Expenses | 15,519 | 7,760 | 23,279 | 44,850 | 432 | 45,282 |
| Office and Administrative Expenses | 35,992 | 5,024 | 41,016 | 34,586 | 161 | 34,747 |
| Staff Training and Conferences | 8,709 | 240 | 8,949 | 12,590 | 399 | 12,989 |
| Depreciation Charges | 3,672 | | 3,672 | 5,420 | - | 5,420 |
| Exchange Rate Loss | 608 | 23 | 631 | 4,369 | 717 | 5,086 |
| Bank Fees and Charges | 6,982 | 186 | 7,168 | 5,649 | 1,086 | 6,735 |
| Total Support Costs Attributed to Charitable Activities | 92,163 | 13,341 | 105,504 | 128,584 | 2,795 | 131,379 |

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

5d. Expenditure on Raising Funds

| | 2019 | | | 2018 | | |
|---|--------------------|------------------|---------------|--------------------|------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| Incurring Seeking Donations | 74,753 | 4,911 | 79,664 | 77,395 | 11,483 | 88,878 |
| Incurring Seeking Grants | 14,968 | - | 14,968 | 35,980 | - | 35,980 |
| Bank Fees and Charges - Annual Appeal | 2,303 | - | 2,303 | 2,974 | - | 2,974 |
| Total Expenditure on Raising Funds | 92,024 | 4,911 | 96,935 | 116,349 | 11,483 | 127,832 |

5e. Governance Costs

| | 2019 | 2018 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Audit Fees - Statutory Audit | 12,480 | 9,827 |
| Trustee And Advisory Meetings | 1,960 | 745 |
| Total Governance Costs | 14,440 | 10,572 |

6. Analysis of Resources Expenses by Expenditure Type

| | Staff Costs | Depreciation | Other Costs | Total |
|--|----------------|--------------|------------------|------------------|
| | 2019 | 2019 | 2019 | 2019 |
| | £ | £ | £ | £ |
| Cost of Generating Voluntary Income (Note 5d) | - | - | 96,935 | 96,935 |
| Charitable Activities: Humanitarian Aid (Note 5a - 5c) | 447,791 | 3,672 | 1,584,930 | 2,036,393 |
| | 447,791 | 3,672 | 1,681,865 | 2,133,328 |

Note 7 - Fees for Examination of the Accounts

| | 2019 | | | 2018 | | |
|---|--------------------|------------------|---------------|--------------------|------------------|--------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| Audit Fees - Annual Appeal | - | - | - | - | - | - |
| Audit Fees - Statutory Audit | 12,480 | - | 12,480 | 9,827 | - | 9,827 |
| Total Fees for Examination of the Accounts | 12,480 | - | 12,480 | 9,827 | - | 9,827 |

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

Note 8 - Paid Employees

| | 2019 | | | 2018 | | |
|-------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| Note 8.1 - Staff Costs | | | | | | |
| Salaries and Wages | 361,125 | - | 361,125 | 355,468 | - | 355,468 |
| Social Security Costs | 39,663 | - | 39,663 | 38,518 | - | 38,518 |
| Pension Costs | 47,003 | - | 47,003 | 37,331 | - | 37,331 |
| Other Employee Benefits | 11,685 | - | 11,685 | 15,358 | - | 15,358 |
| Total Staff Costs | 459,476 | - | 459,476 | 446,675 | - | 446,675 |

During the reporting period, the number of employees receiving employee benefits of £60,000 or more excluding Employer Pension Costs and National Insurance was 1 (2018: 1).

The total amount of employee benefits, including employer Pensions paid for key management personnel for their services to the Charity, was £149,353.17 (2018: £145,982). This does not include Employer National Insurance.

None of the Trustees were remunerated for their services as Trustees to ADRA-UK nor did they accrue any retirement benefits.

8.2 Average Head Count in the year

| The parts of the Charity in which the employees work: | 2019 | 2018 |
|---|----------|----------|
| Fundraising | - | - |
| Charitable Activities | 9 | 8 |
| Total | 9 | 8 |

Note 9 Pensions

| | 2019 | 2018 |
|--|--------|--------|
| | £ | £ |
| Note 9.1 Defined contribution pension scheme | | |
| Amount of contributions recognised in the SOFA as an expense | 47,003 | 37,331 |

Note 10 Grant making

| | 2019 | 2018 |
|---|----------------|---------------|
| | £ | £ |
| 10.1 Analysis of grants paid (included in cost of charitable activities) | | |
| Analysis of grants paid (to institutions): | | |
| Aberdaron Special Needs Camp | 5,000 | 5,000 |
| Emergency Grants to ADRA Network offices | 45,000 | 45,035 |
| Other Grants to ADRA Network offices | 107,522 | 45,191 |
| Total grants paid to institutions | 157,522 | 95,226 |

The Charity did not make any grants to individuals.

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

| | 2019 £ | 2018 £ |
|---|--------------------|----------------|
| Note 11. Reconciliation of net (expenditure)/income to net cash flow from operating activities | | |
| (Expenditure)/net income for the reporting period (as per the statement of financial activities) | (165,220) | 50,805 |
| Adjustments for: | | |
| Depreciation Expense | 3,672 | 5,420 |
| (Gains)/Losses on Investments | (3,970) | 58 |
| Dividends and Interest from Investments | (8,818) | (7,160) |
| Decrease/(Increase) in Debtors | 161,129 | (99,053) |
| (Decrease)/Increase in Creditors | (1,018,304) | 483,836 |
| Net Cash provided by Operating Activities | (1,031,511) | 433,906 |

Note 11a. Analysis of cash and cash equivalents

| | 2019 £ | 2018 £ |
|--|------------------|------------------|
| Cash at bank | 1,553,459 | 2,179,099 |
| Notice deposits (more than 3 months) | 500,000 | 900,000 |
| Total cash and cash equivalents | 2,053,459 | 3,079,099 |

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

Note 12 Tangible fixed assets

| | Portable Office £ | Fixtures, fittings and equipment £ | Total £ |
|----------------------------|----------------------|---|---------------|
| Cost | | | |
| At 1 January 2019 | 16,165 | 31,926 | 48,091 |
| Additions | - | 2,947 | 2,947 |
| At 31 December 2019 | 16,165 | 34,873 | 51,038 |
| Depreciation | | | |
| At 1 January 2019 | 16,165 | 26,746 | 42,911 |
| Charge for the Year | - | 3,672 | 3,672 |
| At 31 December 2019 | 16,165 | 30,418 | 46,583 |
| Net book value | | | |
| At 1 January 2019 | - | 5,180 | 5,180 |
| At 31 December 2019 | - | 4,455 | 4,455 |

Note 13 Current Asset Investments

| | 2019 £ | 2018 £ |
|---|----------------|----------------|
| Fair Value at 1st January 2019 | 209,449 | 209,507 |
| Increase/(Decrease) in fair value | 3,970 | (58) |
| Fair Value at 31st December 2019 | 213,419 | 209,449 |

The year end fair values of listed equities were obtained from data published by the London Stock Exchange, whereas the Prudential bond valuation was provided by the issuer.

Current asset investments represent 7.1% (2018: 5.1%) of the Charity's total Current Assets.

| | Value When Gifted £ | 2019 £ | 2018 £ |
|--|---------------------------|----------------|----------------|
| Investments consist of the following: | | | |
| Equities (listed) | 110,344 | 98,373 | 94,787 |
| Prudential Bond | 25,000 | 115,046 | 114,662 |
| Total | 135,344 | 213,419 | 209,449 |

**ADRA-UK Notes to the Accounts
Year Ended 31 December 2019**

Note 14 Debtors and Prepayments

| | 2019 | 2018 |
|---|----------------|----------------|
| | £ | £ |
| Amounts Receivable for performance-related Grants | 608,875 | 792,487 |
| Prepayments and Accrued Income | 55,284 | 44,523 |
| Other Debtors | 16,611 | 4,889 |
| Total Debtors and Prepayments | 680,770 | 841,899 |

Note 15 Creditors and Accruals

| | 2019 | 2018 |
|--|----------------|------------------|
| | £ | £ |
| Amounts Payable performance-related Grants | 605,146 | 1,648,444 |
| Accrued Expenses | 165,663 | 64,207 |
| Other Creditors | 6,514 | 35,706 |
| Amount Owed to Sponsoring Organisation | - | 47,270 |
| Total Creditors and Accruals | 777,323 | 1,795,627 |

Note 16 Provisions for Liabilities and Charges

During the year ended 31st December 2019, the Charity had made no outstanding grant commitments (2018: NIL).

Note 17 Cash at Bank and in Hand

| | 2019 | 2018 |
|--|------------------|------------------|
| | £ | £ |
| Long term deposits (maturing after more than 3 months) | 500,000 | 900,000 |
| Cash at bank | 1,553,459 | 2,179,099 |
| Total | 2,053,459 | 3,079,099 |

Note 18 Fair Value of Assets and Liabilities

18.1 Management considers that the exposure to risk is minimal. No credit is extended, and the value of investments is not significant to the Charity's operation. Commitments to provide matching funds are set aside as designated funds at the commencement of each project.

18.2 The fair value of Current Asset investments increased by £3,970 and this gain has been recognised in the Statement of Financial Activity.

**ADRA-UK Notes to the Accounts
Year Ended 31 December 2019**

Note 19 Charity Funds

19.1 Details of material funds held and movements during the current reporting period

| Fund names | Purpose | Fund balances brought forward | Income | Expenditure | Transfers (Note 19.3) | Fund balances carried forward |
|-----------------------------------|---|-------------------------------|------------------|------------------|-----------------------|-------------------------------|
| | | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Invested in Property and Equipmen | Fixed Assets | 5,180 | 2,947 | 3,672 | - | 4,455 |
| Major Emergency Fund | Major Emergencies | 100,137 | | | - | 100,137 |
| Named Project Funds | Project commitments | 443,615 | 446,461 | 351,388 | (19,148) | 519,540 |
| Total designated funds | | 548,932 | 449,408 | 355,060 | (19,148) | 624,132 |
| General Fund | General | 1,674,664 | 468,635 | 795,367 | | 1,347,932 |
| Total Unrestricted funds | | 2,223,596 | 918,043 | 1,150,427 | (19,148) | 1,972,064 |
| Restricted funds | | | | | | |
| Rwanda - DFID Project | Girls' Education | | 42,502 | 42,502 | | - |
| South Sudan - Health Pooled Fund | Health Services | | 44,987 | 44,987 | | - |
| Sri Lanka - EU Project | Environmental and Nutritional Development | | 710,833 | 710,833 | | - |
| Swaziland - EU Project | Enhanced Livelihoods | | 58,961 | 58,961 | | - |
| Thailand - EU Project | Migrant Advocacy | | 117,915 | 70,247 | | 47,668 |
| Emergency Restricted Funds | Small Emergencies | 4,179 | 29,574 | - | | 33,753 |
| Small Restricted Funds | Small Projects | 112,225 | 41,323 | 51,401 | 19,148 | 121,295 |
| Total restricted funds | | 116,404 | 1,046,095 | 978,931 | 19,148 | 202,716 |
| Total funds | | 2,340,000 | 1,964,138 | 2,129,358 | - | 2,174,780 |

19.2 Analysis of Assets between Funds

| | 2019 | | | 2018 | | |
|-------------------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|
| | Restricted Funds | Unrestricted Funds | Total Funds | Restricted Funds | Unrestricted Funds | Total Funds |
| | £ | £ | £ | £ | £ | £ |
| Tangible Fixed Assets | - | 4,455 | 4,455 | - | 5,180 | 5,180 |
| Current Assets | 202,716 | 2,744,932 | 2,947,648 | 116,404 | 4,014,043 | 4,130,447 |
| Creditors due within one year | - | (777,323) | (777,323) | - | (1,795,627) | (1,795,627) |
| Total Funds | 202,716 | 1,972,064 | 2,174,780 | 116,404 | 2,223,596 | 2,340,000 |

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

19.3 Transfers between funds in 2019

| | Reason for transfer | Amount (£) |
|---|---------------------|------------|
| Between unrestricted and restricted funds: | | |
| Named Project Funds | Project commitments | (19,148) |
| Small Restricted | Small Projects | 19,148 |
| | | <u>-</u> |

19.4 Details of material funds held and movements during the previous reporting period:

| Fund names | Purpose | Fund balances brought forward | Income | Expenditure | Transfers | Fund balances carried forward |
|------------------------------------|---|-------------------------------|------------------|------------------|------------------|-------------------------------|
| | | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Invested in Property and Equipment | Fixed Assets | 7,152 | 3,448 | 5,420 | - | 5,180 |
| Major Emergency Fund | Major Emergencies | 100,137 | - | - | - | 100,137 |
| Named Project Funds | Project Commitments | 989,950 | 520,530 | 251,989 | (814,876) | 443,615 |
| Total designated funds | | 1,097,239 | 523,978 | 257,409 | (814,876) | 548,932 |
| General Fund | General | 1,038,527 | 409,432 | 664,012 | 890,717 | 1,674,664 |
| Total unrestricted funds | | 2,135,766 | 933,410 | 921,421 | 75,841 | 2,223,596 |
| Restricted funds | | | | | | |
| Nepal - DFID Project | Enhanced Livelihoods | - | 109,638 | 109,638 | - | - |
| Rwanda - DFID Project | Girls' Education | - | 113,926 | 113,926 | - | - |
| South Sudan Health Pooled Fund | Health Services | 69,479 | 913,990 | 913,990 | (69,479.00) | - |
| Thailand - EU Project | Migrant Advocacy | 21,123 | 191,508 | 191,508 | (21,123.00) | - |
| Swaziland - EU Project | Enhanced Livelihoods | 7,494 | 105,466 | 105,466 | (7,494.00) | - |
| Sri Lanka - EU Project | Environmental and Nutritional Development | 6,610 | 297,832 | 297,832 | (6,610) | - |
| Small Restricted Funds | Small Projects | 27,211 | 167,870 | 101,721 | 18,865 | 112,225 |
| Emergency Restricted Funds | Small Emergencies | 21,512 | 17,961 | 45,294 | 10,000.00 | 4,179 |
| Total restricted funds | | 153,429 | 1,918,191 | 1,879,375 | (75,841) | 116,404 |
| Total funds | | 2,289,195 | 2,851,601 | 2,800,796 | - | 2,340,000 |

ADRA-UK Notes to the Accounts
Year Ended 31 December 2019

Note 20 Transactions with Trustees and Related parties

20.1 Trustee remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from employment by the Charity or a related entity in their capacity as Trustees of ADRA-UK.

20.2 Trustees' expenses

| Type of expenses reimbursed | 2019 £ | 2018 £ |
|-----------------------------|--------------|------------|
| Travel and Accommodation | 1,983 | 441 |
| Total | 1,983 | 441 |

Number of Trustees reimbursed for expenses or who had expenses paid by the Charity: 5 (2018: 3)

20.3 Transactions with related parties

| Name of the trustee or related party | Relationship to Charity | Balance at 01.01.2019 | Donations Received via Parent | Expenses Recharged by Parent | Payments to Parent | Balance at 31.12.2019 |
|--|-------------------------|--------------------------|-------------------------------|------------------------------|--------------------|--------------------------|
| | | Debtor / (Creditor) £ | £ | £ | £ | Debtor / (Creditor) £ |
| British Union Conference of Seventh Day Adventists | Parent | (47,270) | 291,337 | (93,914) | (140,000) | 10,153 |

The Charity also benefitted from the support of the British Union Conference of Seventh Day Adventists in relation to the training of one of the Charity's employees. The amount contributed was £240.

During the year, payments amounting to £1,375 (2018: £390) were made to Tangld Ltd, a company owned by the spouse of one of the key management personnel for the design of marketing materials.



ADRA

ADRA-UK

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