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Financial period

The financial period details we currently hold for your charity are:

Financial period start date: 01/01/2020

Financial period end date: 31/12/2020

If the financial period end dates displayed are incorrect, you can change them in the [Change the charity financial period \(.../group/change-financial-period/change-my-financial-period\)](#) service.

▶ [Definition of financial period](#)

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Income and spending

Please enter the charity's income and spending in the financial period for this annual return in the boxes provided. Please round all figures to the nearest pound (do not enter decimal points or commas).

If your charity is part of a group and has prepared group accounts, then please use the group figures to complete the annual return. (Group accounts are only required where group income is more than £1m.)

Income £

▶ [What to include here](#)

Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not have any income, enter 0 (zero).

£38148000

Spending £

▶ [What to include here](#)

Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not have any spending, enter 0 (zero).

£48741000

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Confirm income and spending

In the financial details section you will be asked to enter key financial information from your accounts, including total income.

The total income from your Statement of Financial Activities should match the gross income you have entered here, unless your charity has received endowments during the year, or made transfers from your endowment to your income funds. If this is the case you should exclude these amounts from the total income you enter here.

Please check the gross income figure you have entered here is correct.

The gross income amount you have entered is thirty eight million one hundred forty eight thousand pounds (£38,148,000)

The spending amount you have entered is forty eight million seven hundred forty one thousand pounds (£48,741,000)

Is this information correct?

Continue

Change

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Serious Incidents

The Charity Commission requires charities to report serious incidents.

A serious incident is an adverse event, whether actual or alleged, which results in or risks significant loss of your charity's money or assets, harm to people who come into contact with your charity through its work, damage to your charity's property or harm to your charity's work, beneficiaries or reputation.

The main categories of reportable incidents are:

- financial crimes - fraud, theft and money laundering
- large donations from an unknown or unverifiable source, or suspicious financial activity using the charity's funds
- other significant financial loss
- links to terrorism or extremism, including 'proscribed' organisations, individuals subject to an asset freeze, or kidnapping of staff
- suspicions, allegations or incidents of abuse involving beneficiaries
- other significant incidents, such as insolvency, forced withdrawal of banking services or actual/suspected criminal activity.
- protecting people and safeguarding incidents – incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work

If a serious incident takes place, you need to report what happened and explain how you are dealing with it, even if you have reported it to the police, donors or another regulator.

Please read the [guidance on GOV.UK \(https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity\)](https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity) to help you decide what information you need to provide to us.

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

Yes

No



Continue

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Fundraising

Did your charity raise funds from the public?

▶ [Definition of raising funds from the public](#)

Yes

No

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Grant making

Was grant making the main way your charity carried out its purposes?

▶ [Definition of grant making](#)

Yes

No

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Income from government contracts

▶ [Definition of contracts](#)

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

▶ [Definition of central government and local authorities](#)

Yes

No

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Income from outside the UK

Did your charity receive income from outside the UK ?

Yes

No

Select countries/territories the charity received income from.

Other countries/territories

Abu Dhabi	▲
Afghanistan	
Ajman	
Akrotiri	
Aland Islands	
Albania	
Algeria	
American Samoa	
Andorra	
Angola	▼

Add by selecting from 'Other Countries/territories' list and then click 'Add'

Add



Remove by selecting from 'Countries/territories where your charity received income from' list and then click 'Remove'

Remove

Countries/territories where your charity received income from

France

Sort by
continent

Continue

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Income from outside the UK

What is the value of income from each country?

Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not have any income from the source, please enter zero.

Specify the source and amount of income from the options below:

► The sources and amounts to include

Country/ territory	Overseas government or quasi government bodies	Overseas charities, NGO's or NPO's	Other overseas institutions	Individuals resident overseas (for example school fees and memberships)	Unknown / Do not know	Total per country/ territory
France	<input type="text" value="£0"/>	<input type="text" value="£0"/>	<input type="text" value="£0"/>	<input type="text" value="£0"/>	<input type="text" value="£3402000"/>	<input type="text" value="£3402000"/>

Total Funds Received

Continue

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Operating and spending outside England and Wales

Did your charity operate outside England and Wales?

▶ [Definition of operate](#)

- Yes
- No

Select countries/territories your charity operated in during the financial period covered by this annual return

Other countries/territories

- Abu Dhabi
- Afghanistan
- Ajman
- Akrotiri
- Aland Islands
- Albania
- Algeria
- American Samoa
- Andorra
- Angola

Add by selecting from 'Other Countries/territories' list and then click 'Add'



Add

Remove by selecting from 'Countries/territories where your charity operates' list and then click 'Remove'

Remove

Countries/territories where your charity operates (as reflected on the register)

France
Northern Ireland
Scotland

Sort by
continent

Record the total expenditure by country/territory. Please round all figures to the nearest pound (do not enter decimal points or commas)

If your charity did not spend any money in the country, please enter zero.

Note: If your charity operated in Northern Ireland or Scotland, you are not required to provide a value for spending for either of these countries.

Country/territory

France

Northern Ireland

Scotland

Spending

£3266000



Total

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Operating and spending outside England and Wales

When spending money or working outside England and Wales, did your charity transfer money other than using the regulated banking system?

▶ [Definition of the regulated banking system](#)

Yes

No

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Operating and spending outside England and Wales

Did your charity have procedures and controls in place to monitor expenditure outside England and Wales?

Yes

No

Are the trustees satisfied that your charity's risk management policies and procedures adequately covered activities and spending outside England and Wales?

Yes

No

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Subsidiaries

Did the charity have any subsidiaries?

▶ [Definition of a subsidiary](#)

- Yes
- No

Were any of the trustees also directors of the charity's subsidiaries?

- Yes
- No

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Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?

▶ [How to answer this question?](#)

Yes

No

Did any of the trustees resign and then take up employment with the charity?

Yes

No

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Employees

What to include?

An employee (or member of staff) is a person who has entered into or works (or has worked) under the terms of a contract of employment with the charity, whether such contract is expressly agreed (in writing or orally) or implied by the nature of the relationship.

"Employee benefits" are all forms of consideration paid by a charity in exchange for service rendered by its employees, and include all remuneration, salary, benefits, profit-sharing and bonuses, employer's pension contributions and any termination payment made. For charities with employee members of a defined benefit pension scheme, employee benefits include the change in the net defined liability arising from employee service rendered during the reporting period and the cost of plan introductions, benefit changes, curtailments and settlements.

Did any of your charity's staff receive total employee benefits of £60,000 or more?

Select No if your charity does not have any staff or does not pay any staff.

- Yes
- No

Enter the number of staff whose total employee benefits were in each of the following bands:

£70,001 to £80,000 <input type="text" value="8"/>	£150,001 to £200,000 <input type="text"/>	£60,000 to £70,000 <input type="text" value="20"/>	£140,001 to £150,000 <input type="text"/>
£90,001 to £100,000 <input type="text" value="2"/>	£250,001 to £300,000 <input type="text"/>	£80,001 to £90,000 <input type="text" value="7"/>	£200,001 to £300,000 <input type="text"/>
£110,001 to £120,000 <input type="text"/>	£350,001 to £400,000 <input type="text"/>	£100,001 to £110,000 <input type="text"/>	£300,001 to £350,000 <input type="text"/>



2		1	
£130,001 to £140,000	£450,001 to £500,000	£120,001 to £130,000	£400,001 to £450,000
			Over £500,000

For your highest paid member of staff only, what was the total value of their employee benefits?
 (For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)).

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Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

▶ [Definition of volunteer](#)

Enter a number

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Financial controls

Did your charity review its internal financial controls?

▶ [What does this mean](#)

Yes

No

Continue

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Safeguarding

Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees, employees and volunteers who are in roles that are eligible for these checks?

Select Yes if there are no trustees, employees or volunteers in roles that are eligible for these types of DBS checks.

▶ [What does this mean?](#)

Yes

No

Continue

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Account type

IMPORTANT - You will need a final version of the published accounts to fill in the financial details section. The trustees should ensure that this section is completed by a competent person who is familiar with the charity's accounts.

The information you need to complete this section will generally be found in the statement of financial activities (SoFA).

When completing this section you may wish to look at [Charities SORP](http://www.charitycorp.org/download-a-full-sorp) (<http://www.charitycorp.org/download-a-full-sorp>).

Please indicate whether the information that you are giving is based on group accounts or charity-only accounts by clicking on the relevant account type. If you have prepared group accounts, please use these to complete the following section.

Does your charity prepare:

Group accounts
▶ [Definition of group accounts](#)

Charity only accounts
▶ [Definition of charity only accounts](#)

[Continue](#)

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Income and endowments

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA).

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.

Donations & legacies

▶ [Definition of donations and legacies](#)

£37043000

Of the total donations & legacies
what amount is Legacies

▶ [Definition of legacies](#)

£0

Of the total donations & legacies
what amount is Endowments received

▶ [Definition of endowments](#)

£0

Investment income

▶ [Definition of investment income](#)

£0

Income from charitable activities

▶ [Definition of income from charitable activities](#)

£280000

Other income

▶ [Definition of other income](#)

£825000

Other trading activities



► Definition of other trading activities

£0

Total income and endowments

► Definition of total income and endowments

£38148000

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Expenditure

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Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.

Expenditure on raising funds

▶ [Definition of expenditure on raising funds](#)

Of the total expenditure on raising funds what value is Investment management costs
▶ [Definition of investment management costs](#)

Other expenditure

▶ [Definition of other expenditure](#)

Expenditure on charitable activities

▶ [Definition of expenditure on charitable activities](#)

Of the total expenditure on charitable activities what value is Grants to institutions
▶ [Definition of grants to institutions](#)

Of the total expenditure on charitable activities what value is Governance costs
▶ [Definition of governance costs](#)



Total expenditure

► [Definition of total expenditure](#)

£48741000

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Other recognised gains/(losses)

The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA).

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

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Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.

Gains/(losses) on revaluation of fixed assets

This figure should be prefixed with the minus symbol if it is a negative value.

▶ [Definition of revaluation of fixed assets](#)

Actuarial gains/(losses) on defined benefit pension schemes

This figure should be prefixed with the minus symbol if it is a negative value.

▶ [Definition of actuarial gains/losses](#)

Net gains/(losses) on investments

This figure should be prefixed with the minus symbol if it is a negative value.

▶ [Definition of net gains/\(losses\) on investments](#)

Other gains/(losses)

This figure should be prefixed with the minus symbol if it is a negative value.

▶ [Definition of other gains/losses](#)



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Assets

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

The information you need to complete this section will generally be found in the Balance Sheet.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.

Total fixed assets

▶ [Definition of total fixed assets](#)

Total current assets

▶ [Definition of total current assets](#)

Of the total fixed assets
what value is Fixed asset investments
▶ [Definition of fixed assets investments](#)

Of the total current assets
what value is Current asset investments
▶ [Definition of current asset investments](#)

Of the total current assets
what value is Cash at bank and in hand
▶ [Definition of cash at bank and in hand](#)



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Liabilities

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

The information you need to complete this section will generally be found in the Balance Sheet.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.

Creditors due within 1 year

▶ [Definition of creditors due within one year](#)

£3440000

Creditors falling due after one year and provisions

▶ [Definition of creditors falling due after one year and provisions](#)

£0

Total net assets/(liabilities)

▶ [Definition of Total net assets/\(liabilities\)](#)

£247708000

Defined benefit pension scheme asset/(liability)

This figure should be prefixed with a minus symbol if it is a negative value

▶ [Definition of defined benefit pension scheme asset/liability](#)

£-19724000



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Funds

The information you need to complete this section will generally be found on the Balance Sheet or in the notes to the accounts.

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.

Endowment funds

▶ [Definition of endowment funds](#)

£0

Unrestricted funds

▶ [Definition of unrestricted funds](#)

£240083000

Restricted funds

▶ [Definition of restricted funds](#)

£7625000

Total funds

▶ [Definition of total funds](#)

£247708000



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Additional information

The information you need to complete this section will generally be found in the notes to the accounts.

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

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Support costs

▶ [Definition of support costs](#)

Level of reserves

▶ [Definition of level of reserves](#)

Depreciation charge for the year

▶ [Definition of depreciation charge for the year](#)

Average number of employees

▶ [Definition of average number of employees](#)

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Send Trustees' Annual Report and accounts

You are required to submit your Trustees' Annual Report and accounts for this financial period. Do you wish to do this now?

Yes

No

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Submit Trustees Annual Report, external scrutiny and accounts

You are required to submit your Trustees' Annual Report and accounts for this financial period.

You can attach files in any of the following formats: .docx and family, .xlsx and family, .ODF, .CSV, PDF and each file must not exceed 25MB.

You must attach a complete set of accounts which is comprised of the Trustees' Annual Report, accounts and appropriate independent examiners' / auditor's report.

Privacy Notice

[This privacy notice \(https://www.gov.uk/government/publications/charity-annual-return-privacy-notice\)](https://www.gov.uk/government/publications/charity-annual-return-privacy-notice) explains how the Charity Commission processes personal data when a charity completes the annual return service including uploading the charity's accounts and trustees' annual report.

The charity's accounts and trustees' annual report are published in full on the Commission's website. In completing the annual return 20 (AR20) service, your charity will be processing personal data and in some instances personal data which is special category personal data. This personal data may be processed in response to the question set in the AR20 service or it may be included in the accounts and trustees' annual report. Some personal data is required to be included by SORP but other personal data may be included because it is relevant to the charity's financial performance or governance such as the names and other personal data about trustees, employees, donors, volunteers and beneficiaries.

The charity as the data controller is responsible for ensuring that its response in the AR20 service and the accounts and trustees' annual report meet its obligations under the General Data Protection Regulations 2016 and the Data Protection Act 2018 for all the personal data processed. You will need to take particular care if you are including personal data about children, adults at risk, special category personal data or your charity's trustees have a dispensation from including their name in the accounts.

By continuing to upload the accounts you certify that you have read this privacy notice and are authorised by the charity trustees to submit information.

Select this option if you want to attach one file for all reports - file must not exceed 25MB. Do not use special characters when naming the file. For example do not use these characters: " @ .



Select this option if you want to attach a separate file for each report - each file must not exceed 25MB. Do not use special characters when naming the file. For example do not use these characters: < > : / \ | / ? * " @ .

Does your independent examiners/auditors report identify any areas of concern where accounting rules were not followed, disclosures not fully made or accounting records incomplete?

Yes

No

Continue

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Select this option if you want to attach one file for all reports - file must not exceed 25MB. Do not use special characters when naming the file. For example do not use these characters: " @ .



By selecting this option you confirm that the file includes all of the following:

- Trustees' annual report
- Accounts
- Examiner's / auditor's report

Select a file

- Select this option if you want to attach a separate file for each report - each file must not exceed 25MB. Do not use special characters when naming the file. For example do not use these characters: <>:\|/?*"@.

Does your independent examiners/auditors report identify any areas of concern where accounting rules were not followed, disclosures not fully made or accounting records incomplete?

Yes

No

Continue

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The Church of Jesus Christ of Latter-day Saints (Great Britain)
(An unlimited company and registered charity)

Annual report and consolidated financial statements

for the year ended 31 December 2020

Company number: 00699764

Charity number: 242451

Charity number (OSCR): SC045978

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

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THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

The trustees are pleased to present their report together with the audited financial statements of The Church of Jesus Christ of Latter-day Saints (Great Britain) ("Charity") for the year ended 31 December 2020.

Legal and administrative details

- Charity numbers: Charity Commission: 242451
OSCR: SC045978
- Company number: 00699764
- Principal office and registered office: 187 Penns Lane, Sutton Coldfield, B76 1JU
- Auditors: Grant Thornton UK LLP
The Colmore Building
20 Colmore Circus
Birmingham B4 6AT
- Bankers: HSBC
34 Poplar Road,
Solihull, West Midlands, B91 3AF

Citibank
CitiGroup Centre,
33 Canada Square, London, E14 5LB
- Solicitors: Devonshires
30 Finsbury Circus,
London, EC2M 7DT

Daniel Clifford Law LLP
76 Caledonian Road,
London, N1 9DN
- Directors, trustees and senior management:
The directors of the Charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year were as follows:

Brian Cordray
Christian Ottiker
J. Roberto Hernandez
appointed 4th March 2019
appointed 31st December 2019

None of the trustees have qualifying third-party indemnity insurance.

- Area Controller:
Europe Area Controller Richard Smith

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Structure, governance and management

- **Governing document**

The Church of Jesus Christ of Latter-day Saints (Great Britain) is an unlimited company and a registered charity. The Charity is governed by its Memorandum and Articles of Association which were last amended on 22 June 2015.

- **Appointment of trustees**

As set out in the Articles of Association, new or additional directors (trustees) are to be appointed by the shareholder The Church of Jesus Christ of Latter-day Saints (“CHC”), providing such persons are willing so to act, either to fill a vacancy or as an additional trustee.

The shareholder will also determine the rotation and time in which trustees are to retire. Currently no term is fixed. Trustees shall not be less than two or more than seven in number. The shareholder may, from time to time, vary the minimum or maximum number of directors (trustees).

- **Trustee induction and training**

New trustees undergo orientation training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity. During the year updates are sent to the trustees on topical issues of which they need to be aware. Further briefings and training are provided at the Annual board meeting at the end of the year.

Trustees are updated and advised on legal issues by Daniel Clifford Law LLP solicitors.

- **Organisation**

The parent organisation of the Charity, The Church of Jesus Christ of Latter-day Saints (“Church”), is directed by the First Presidency supported by the Quorum of the Twelve Apostles and various quorums of the Seventy. Members of these quorums are called General or Area Authorities, three of whom are assigned to serve as an Area Presidency within each specific geographic area.

Throughout the world a number of Area Presidencies are assigned to administer the day-to-day affairs of the Church on behalf of the First Presidency. One of these Area Presidencies is based in Frankfurt, Germany and has the responsibility for the administration and operation of the Church in Europe. The Europe Area Presidency provides ecclesiastical direction for the Church in Europe and oversees the Church’s lay ministry.

Ecclesiastical direction is given to the Charity via the shareholder and is reflected in the various department and budget requests which are reviewed by the trustees or their delegates annually prior to them being submitted to Church headquarters for approval.

The Charity also administers operations in France through an officially registered branch.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Structure, governance and management (continued)

Within this framework, the board of trustees administers the affairs of the Charity. The board meets at least once a year. In the fourth quarter of each year, the Finance department reports to the trustees on the prior year's financial performance and achievements as outlined in annual reports submitted by department heads. Trustees participate in the setting of budgets for the following year which are monitored via delegation of the trustees to the Area Controller.

In addition, the trustees are made aware of progress and achievements throughout the year and other trustee meetings are held as necessary.

- **Employees**

The Charity has the policy of ensuring that its employees are able to meet the necessary requirements of their position and are up to date on any developments required for their position. This is achieved in a variety of ways:

- Applications for new positions in the Charity are invited from anyone with the relevant qualifications. The key selection emphasis is on the applicants' ability to meet the requirements of the position with reference to qualifications and prior experience.
- The Charity strives to maintain a workplace that fosters mutual employee respect and promotes harmonious, productive working relationships. The Charity prohibits discrimination and harassment that is sexual, racial, or related to a person's gender, national origin, age, disability or any other legally protected characteristics.
- The Charity utilises regular "Voice of the Workforce" surveys, which helps to ensure that the employees' input is received regarding any decisions which affect their interests. In addition, there are websites and e-mail facilities available to enable more effective communication and training. This helps to ensure that employees receive systematic updates on matters concerning them as employees and ensures their involvement in relation to the financial and economic factors that affect the performance of the Charity.
- The Charity is mindful of the need to cater for those with illnesses, medical conditions or disabilities.

The Charity conducts its application and interview processes so that there will be an equal opportunity for employment consideration of all individuals with a disability who meet the skill, experience, education, and other requirements for the desired position. The Charity will make reasonable adjustments to allow qualified applicants with a disability to participate in the application process. A qualified individual with a disability will be given the opportunity to explain or demonstrate his or her ability to perform the essential functions of the desired position. Where any employees become incapacitated during their employment, they are entitled to receive long-term disability benefits from the Charity.

On training and career development issues, there is no distinction made between disabled and non-disabled employees. The same opportunities are available to all staff, irrespective of disability. The key emphasis is on the technical ability of each employee.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Structure, governance and management (continued)

- Related parties

The Charity is owned solely by CHC, a company incorporated in the state of Utah, United States of America.

The Charity has a close relationship with its sister charity, the Irish Association of The Church of Jesus Christ of Latter-day Saints Company Limited by Guarantee (“The Irish Association”). There is regular cooperation between the charities.

The Charity owns 100% of the £1 ordinary share capital of Oliver House Limited (“OHL”), (company number 09795165), a private company limited by shares. The principal activity of OHL is construction of real estate. The trustees deemed it proper to acquire said company for the furtherance of one of its statutory objectives, namely the provision of buildings and facilities for religious worship. The results of OHL have been presented as part of the consolidated financial statements and related disclosure notes.

During 2019 the Charity had transactions with Covent Garden IP Limited (“CGIP”). CGIP is owned by Property Reserve Inc, a Utah non-profit corporation (“PRI”). One of the trustees and officers of PRI is also an authorised agent of CHC, consequently CGIP is treated as a related party in this report and financial statements.

Objectives and activities

- Area Plan and Aims

The Europe Area Presidency, based in Germany, have presented the Europe Area Plan consisting of 3 initiatives:

- Follow the Prophet;
- Invite a Friend to Sacrament Meeting; and
- Take an Ancestor to the Temple

The Charity has the overall aim of assisting the Church to fulfil these goals, which grow its membership, and to provide facilities for them. It also reaches out, works with, and provides services to the wider community. The Charity assists members of the Church and others in need of religious assistance or in conditions of need, hardship, sickness or distress.

The object of the Charity is:

- To promote and further the religious and other charitable work of The Church of Jesus Christ of Latter-day Saints in the United Kingdom and elsewhere.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Objectives and activities (continued)

The Charity achieves its objective and supports the Europe Area Plan in the following ways:

- Provision of facilities for religious worship

One of the primary objectives of the Charity is to provide temples and meetinghouses to enable religious worship to be undertaken by members of the Church and others. Worship services are held each Sunday in meetinghouses. The Charity has the responsibility for construction of new meetinghouses where the need arises. The Charity also deals with external contractors, architects and other consultants directly to achieve this goal.

- Religious education

Worship services are held each Sunday in meetinghouses where members and non-members are invited to attend and learn about Jesus Christ and how adopting his teachings benefits all. These services are open to the public. Various other meetings are held throughout the rest of the week.

The smallest congregation in the Church is a Branch. Larger congregations are called Wards. All members of the Church belong to a designated Branch or Ward. Groups of Branches and Wards are called Districts and Stakes respectively. These are created to facilitate the administration of the Church.

The Church has no paid ministry and thus local members fill leadership positions. Men and women volunteer their time to serve in whatever position they are called. Ecclesiastical functions in the various congregations are carried out on a volunteer basis. Administrative support and ecclesiastical direction are provided from the Church's European headquarters in Frankfurt, Germany.

- Religious materials

The Charity supplies religious materials to members of the Church and others to help them in their Church work and to improve their learning. Many materials are provided free of charge.

Magazines and other religious training materials are also contained on the Church's United Kingdom and worldwide website www.churchofjesuschrist.org.

- Missionary work

A key objective is missionary work, and the Charity assists in the funding of missionary activities in the United Kingdom. Missionaries teach people about the Church and also undertake service projects in the local community.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Objectives and activities (continued)

- Family history

Family history or genealogical research is a major interest and leading hobby for many people in Great Britain. Online resources, including searchable databases and images of original records, continue to grow, through records preservation and filming, volunteer indexing and family history research. The Church provides FamilySearch (at www.familysearch.org) free of charge to everyone, regardless of tradition, culture, or religious affiliation. Originally intended for Church members, FamilySearch resources help millions of people around the world discover their heritage and connect with family members. For members of the Church, family history research is a tenet of their faith.

There are no paid employees in Family History Centres. They are staffed by volunteers, with 95% of these being members of the Church.

One of the aims of the Family History Department is to deliver more records to more people and faster by providing timely access to the broadest set of family history records possible.

- Work in the community

The Charity encourages members of the Church to become actively involved in their local community and provides training materials to assist with this. Community service activities are held throughout the Church's congregations in the United Kingdom.

- Public Affairs

The Charity undertakes certain public affairs projects during the year to ensure that the general public has a clear understanding of what the Church teachings stand for.

- Promotion of self-reliance and welfare principles

Self-reliance is the ability, commitment, and effort to provide the spiritual and temporal necessities of life for self and family. As members become self-reliant, they are also better able to serve and care for others. To promote this objective the Welfare and Self-Reliance operations within the UK provide training to local church leaders and specialists, establish and train regional self-reliance committees and facilitate the formation of self-reliance workgroups. These groups combine practical skills with gospel principles to help people strengthen their faith in Jesus Christ and overcome temporal challenges. Groups are focused on one of four topics: employment, education, personal finances, or starting and growing a small business.

Public benefit

The trustees receive training on the guidance on public benefit published by the Charity Commission in exercising their powers and duties, including the supplementary public benefit guidance for charities whose aims include advancing religion. The next training will take place at the Annual General Meeting.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report - Achievements and performance

- Membership

Church membership in the United Kingdom stood at 186,734 at 31 December 2020 (2019: 188,187). In Scotland alone, total membership amounted to 15,781 at 31 December 2020 (2019: 15,927).

- Provision of facilities for religious worship

At the year-end, in the United Kingdom, there were 45 Stakes comprising 279 Wards and 40 Branches (2019: 45 Stakes, 279 Wards, 41 Branches). In Scotland alone, there were 5 Stakes comprising 25 Wards and 11 Branches (2019: 5 Stakes, 25 Wards, 11 Branches). At the year-end, the Charity owned 271 (2019: 272) meetinghouses accommodating the Wards and Branches.

During 2020, the Charity leased or rented 23 premises (2019: 23) including 4 in Scotland (2019: 4) to house Wards and Branches that do not yet qualify for their own meetinghouse.

In 2020 the following building-related costs were incurred:

- Worship facilities Addition Projects including remodels for space improvements, roof replacements and car park additions

Completed in 2020 – Inverness, London Temple and Catford	£3,271,000
Construction continued in 2020 – Manchester and Lisburn	£261,000
Construction started in 2020 – Gorleston, Bradford, London Temple and Preston Temple	£751,000

- Real Estate Projects

Acquisitions completed in 2020 - 0	£0
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- Meetinghouse Replacement and Improvement (R&I) Projects

Meetinghouse R&I projects completed in 2020 – 123	£3,387,000
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- Meetinghouse Operational and Maintenance Costs

	31 December 2020	31 December 2019
Annual costs	£10,297,000	£11,180,000
Total operational square feet	2,260,000	2,248,000

Operational costs include rent, cleaning, minor maintenance, grounds care, phone, utilities and administration costs.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report - Achievements and performance (continued)

- Missionary work

During 2020 there were 454 convert baptisms in the United Kingdom of which 64 were recorded in Scotland. The Charity continues to assist with the funding of missionary programmes and operates 5 missions in the United Kingdom of which one is in Scotland.

Each mission has a financial secretary to administer the financial matters of that mission. Administrative support is also provided from the Area Office located in Frankfurt, Germany and from the head office at 187 Penns Lane, Sutton Coldfield.

Overall, the missionary programme for 2020 finished within budget. Costs directly associated with the programme amounted to £7,129,000 in 2020 (2019: £8,600,000). The decrease is mainly attributable to reduced travel expenditure arising from Covid-19 restrictions.

- Family History

In the United Kingdom, the charity now operates 126 Family History Centres (2019: 124). These research facilities are used extensively by members of the public, with approximately 70% of patrons not being members of The Church of Jesus Christ of Latter-day Saints. Covid-19 had a significant impact on the use of these facilities which have remained closed from the lockdown in March 2020. The lockdown also reduced our ability to meet with archives and capture images.

Achievements during 2020 included:

- Participation in the WDYTYA Transcription Tuesday event in February 2020 when over 840 member volunteers from the UK participated to index more than 20,000 records in 1 day, focusing on 54 UK based record sets
- 36 missionaries from the UK served with FamilySearch support
- 18,000 cases were assisted by phone, email and internet by support Missionaries
- Seven volunteer Area Family History Consultants provided training and support to UK members and external groups
- 41 Family History Centre personal computers were replaced and imaged
- The indexing of family history records on-line, through FamilySearch Indexing continues with over 10,500,000 names indexed or arbitrated during the year.
- At the year-end there were 4,000 Church member indexers in place plus many more non-member indexers
- Online training sessions were held for over 830 volunteers during the year
- Three full time employees captured 600,000 images, which equates to an estimated 5,500,000 individual names
- No new agreements were signed in 2020 but discussions are ongoing for access to 50,000,000 new images for the UK.
- There was continued participation in the affiliate programme, where FamilySearch cooperates with other organisations to make more records available. This is being accomplished by using indexes already created by Family History Societies and by agreement with commercial companies such as 'Find My Past'.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report - Achievements and performance (continued)

- Welfare/Self-Reliance Services

To counter the restrictions enforced by Covid-19, training of regional self-reliance committees, training of new and additional specialists in the operational activities and other training related responsibilities were provided in virtual meetings. The training and support provided to local leaders included setting up an online expression of interest survey form, to supplement evaluation sessions, that allow people to complete self-assessments relating to their emotional health, well-being, education, personal financial and career needs.

Self-reliance workgroups continued across the country at various meetinghouse locations in the very early part of 2020 and then virtually during Covid-19 restrictions. The workgroups bring people together to support each other in working through resource material produced by the Church to help plan personal efforts to find, or improve paid employment opportunities, start or grow a business, or identify opportunities in further/higher education in order to improve employment opportunities. During 2020 a total of 21 projects were funded.

A new course for Emotional Resilience for Self-Reliance was approved and has become the one in greatest demand.

Two full-time senior missionary couples run two Outreach Centres in Peckham and Wembley, in London, focussed on helping immigrants transition to living in the UK by offering free English conversational classes and partnering with other charities in providing support such as cookery classes and improving employability skills. Senior missionaries also assist local congregations in providing support within their local communities, in association with partner charities, to provide resources to food banks, women's refuge centres and emergency responses to flood affected families. A number of projects during the year were focussed on Covid-19 related issues.

During 2020 116 self-reliance groups for individuals (with 12 located in Scotland) were held in the UK with 607 participants (including 69 in Scotland). These activities helped to accomplish 401 new starts for individuals (of which 51 were in Scotland) including emotional resilience, improved employment, starting businesses and starting to budget.

Work also continued to identify and access national and local resources of various kinds in order to support the operations of local leaders in working with the members in the self-reliance groups and centres.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report - Achievements and performance (continued)

- Work in the Community

During 2020 The Charity undertook the following major community initiatives:

- February: Storm Damage clearance
In Pontypridd, Church volunteers provided over 5,000 hours of service, clearing up following severe local damage caused by Storm Ciara and Storm Dennis.
- March to October: West Fife Support of the Vulnerable
Dunfermline congregation, working with West Fife Support for the Vulnerable project, prepared over 6,000 cooked meals and supplied weekly food bags for 630 people.
- April and June: Laundry Bags and Hygiene Kits
In April, members of the Church's women's organisation (Relief Society) in Solihull sewed hundreds of laundry bags for National Health Service staff and care workers. Members of the Cardiff Stake engaged volunteers to purchase, assemble and deliver 8,000 hygiene kits to 35 locations across South Wales. By mid-June, Church members and friends from the Horbury, Dewsbury and Meltham congregations of the Huddersfield Stake had supported the production of 237 laundry bags, 267 headbands and eight full sets of scrubs for healthcare workers.
- April: Easter Message
BBC Radio Northampton broadcast a goodwill Easter message from a Church representative, promoting the need for community support during Covid-19, and describing how members of our congregations are involved in service activities.
- May: Faith, Technology and the Internet
The Church teamed up with York Interfaith to host the event 'Faith, Technology, and the Internet,' about how latest technology can connect people and support interfaith goodwill.
- June: Religion in the Media
The Church submitted its written evidence to the All-Party Parliamentary Group on Religion in the Media, responding to its Inquiry into religious literacy in print and broadcast media.
- September: Facemasks
Paisley Stake led a community initiative to produce more than 5,000 face masks during the Covid-19 pandemic.
- October: Temporary place of worship
River Wey Ward, Staines Stake provided their building to the local Muslim community as a temporary place in which to worship.
- November: Remembrance Service
Church representatives attended the National Service of Remembrance at the Cenotaph, Whitehall.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report - Achievements and performance (continued)

- Work in the Community (continued)
 - November: Savanta ComRes poll
The Church published results of a Savanta ComRes poll it commissioned, showing that people in the UK are especially thankful for family during the pandemic.
 - December: Vaccination Centre
A Covid-19 vaccination centre was set up at the Harborne meetinghouse, Birmingham.
 - Work in the community initiatives throughout 2020
 - Supporting the All-Party Parliamentary Group for International Freedom of Religion or Belief, as a stakeholder
 - Supporting the United Kingdom Freedom of Religion or Belief Forum (UK FoRB Forum), as a stakeholder
 - Promoting interreligious understanding through membership of the Inter Faith Network for the United Kingdom
 - Continuing support of the Religion Media Centre to help promote religious literacy in the media
 - Providing church meetinghouses for use by National Health Service blood donation services, with over 40 donation events planned each month, benefitting an estimated 60,000 patients; the Church received a letter of thanks from NHS Blood and Transplant Chief Executive, Betsy Basis
 - Supporting – with Church volunteers - the fundraising efforts of the Poppy Appeal and the Scottish Poppy Appeal
 - Supporting the work of JustServe via communication efforts and community outreach
 - Support for the Church's international diplomatic outreach programme.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report – Financial Review

- Summary

Each year the trustees carry out a review of departmental performance in the Charity. They review the previous year's achievements and suggest additional performance measures as necessary to achieve the next year's desired results within the approved budgets.

Costs were maintained within budget. Excluding the one-off donation of £103,289,000 made in 2019 total expenditure decreased from £50,448,000 in 2019 to £46,104,000 in 2020. This was primarily due to a decrease both in facility expenses and in missionary expenses. Facility expenses reduced as buildings were not in use and repair programmes were curtailed during the Covid-19 pandemic. Reduced missionary numbers, also as a result of Covid-19, led to savings in living and travel expenditure during 2020.

Restricted funds' expenditure decreased from £10,646,000 in 2019 to £8,713,000 in 2020 as a result of reduced missionary numbers.

Incoming resources decreased from £146,742,000 in 2019 to £37,797,000 in 2020. The 2019 figures included grant funding for the purchase of Alder Castle, £2,435,000 rental receipts from Alder Castle and profit on asset disposals, including the sale of 2 properties, of £2,162,000.

Unrestricted and restricted donations from individuals showed an eight percent decrease year on year, due in part to the impact of Covid-19.

Resources expended exceeded incoming resources for the year by £8,307,000 and after accounting for an actuarial loss the decrease in funds was £10,584,000 for the year.

The Charity's wholly owned trading subsidiary, OHL, ceased its efforts to seek planning and building permission for the London property it owns. There were many complex issues and restrictions which meant that the existing plans would be unlikely to obtain the required permissions. The directors are still considering their ongoing plans for the property which could include a future sale on the open market.

- Investment powers and policy

Under the Memorandum and Articles of Association, the Charity has the power to invest in any way the trustees deem to be in the best interests of the Charity. The Charity's objective is to maintain high liquidity while ensuring maximum security and achieving the highest possible return.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report – Financial Review (continued)

- Reserves policy

Total charity funds held at 31 December 2020 were £247,651,000 calculated after deducting the pension reserve. After elimination of restricted reserves this leaves general reserves of £240,026,000. However, this reserves value could only be realised by disposal of tangible fixed assets which have a balance sheet value of £264,190,000. The trustees are satisfied free reserves are within an acceptable range. Furthermore, if ever there was a need for more funds, grants will be provided by CHC.

The target level of free reserves, established by the trustees, is a maximum of £2,000,000 being the equivalent of 12 months average net charitable expenditure. The reserves policy is reviewed on an annual basis.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report – Plans for the Future

- Provision of facilities for religious worship

The Charity will continue to review the criteria for deciding when to build new buildings and whether innovative building techniques can achieve cost reductions in contract procurement and construction.

Plans for 2021 include the following:

○ New Meetinghouse Projects Planned in 2021 – 0	£0
○ Meetinghouse Addition Projects including parking Planned in 2021: Stanley and Welling	£281,000
○ Real Estate Projects Planned acquisitions in 2021	£0
○ Meetinghouse Replacement and Improvement (R&I) Projects Planned in 2021 – 111	£4,141,000
○ Meetinghouse Operational and Maintenance Costs Planned annual costs in 2021	£11,366,000
Planned total operational square feet	2,260,000

Operational costs include rent, cleaning, minor maintenance, grounds care, phone, utilities and administration costs.

- Religious materials

The Charity will continue to supply religious materials to members and others in a simple and affordable way.

- Missionary work

Sufficient budgeted funds will be allocated to support the growth of the Church and the number of annual convert baptisms.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Strategic Report – Plans for the Future (continued)

- Family History

Work will continue on the following projects:

- Promotion of increased FamilySearch Indexing activity within the Church and community with further partnership and collaborative activity planned
- Recruitment and engagement with community volunteers to build the FamilySearch Wiki and Forums to provide additional, richer content and research support
- Further use of webinars for remote presentations to both Church and community audiences
- Continuation of negotiations which could lead to 43 new contracts giving further access to records
- Continuation of development of relationships with archives allowing field scanning of archive microfilm
- Our goal for new image capture is 4,000,000 items or 12,000,000 records

- Welfare/Self-Reliance Services

Welfare/Self-Reliance Services will continue to establish local resource centres and self-reliance workgroups to facilitate placements in employment and pursuits of self-employment and education opportunities. There will also be a continued emphasis on setting up online groups allowing people who cannot join a group at a physical location to access these same resources remotely. Furthermore, efforts will be focussed on identifying resources and providing instructions to help in the development of Preparedness and Emergency Response Plans for families and congregational groups.

- Work in the community

Working through the Church Communication Department, the Charity will continue its efforts in 2021 as follows:

- Continued support for the All-Party Parliamentary Group for International Freedom of Religion or Belief
- Supporting the United Kingdom Freedom of Religion or Belief Forum (UK FoRB Forum)
- Promoting interreligious understanding through membership of the Inter Faith Network for the United Kingdom
- Continuing support of the Religion Media Centre
- Providing church meetinghouses for use by National Health Service blood donation services
- Church volunteers will continue to support the fundraising efforts of the Poppy Appeal and the Scottish Poppy Appeal
- Support for the Church's international diplomatic outreach programme, including hosting events to promote understanding and mutual support between nations
- Church representation at the 2021 National Parliamentary Prayer Breakfast (subject to Covid-19 restrictions)

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Trustees' duty to promote the success of the Charity – s172 statement

The trustees have a duty to promote the success of the Charity and, in doing so, are required by section 172(1) of the Companies Act 2006 to have regard to specific factors, including:

- The likely consequences of decisions in the long term
- The interests of employees
- The impact of the Charity's operations on the community and the environment
- The desirability of the Charity maintaining a reputation for high standards of business conduct
- The need to foster the Charity's relationships with interested parties which, in the case of the Charity include Church members, missionaries, employees, suppliers and the community

The Charity's operations are directed by the Europe Area Presidency (described under the heading, "Organisation" on page 3) and by the Director of Temporal Affairs ("DTA") for Europe, J. Roberto Hernandez, who is a trustee of the Charity. The Area Presidency provides ecclesiastical direction for the Church in Europe and oversees the Church's lay ministry. The DTA, with his council of senior managers, manage the temporal operations of the Church in Europe.

Day-to-day management and decision-making is delegated to the council of senior managers, who are required to act in furtherance of the Charity's purpose and to ensure that the Charity's activities are carried out in compliance with policies approved by CHC. In this way the success of the Charity is promoted with due regard to the factors set out in section 172.

- The likely consequences of any decision in the long term

The Charity has a clear purpose which is to promote and further the religious and other charitable work of The Church of Jesus Christ of Latter-day Saints in the United Kingdom and elsewhere. This shapes all of its long-term decisions and helps to shape the consequences thereof. During 2020 and 2021, the Charity's purpose is being accomplished through two related sets of objectives: (1) The Area Plan with its initiatives of ●Follow the Prophet, ●Invite a Friend to Sacrament Meeting and ●Take an Ancestor to the Temple and (2) The Area Functional Plan with its strategic priorities of ●Lead customer service oriented cultural change, ●Simplify and automate processes to attain efficiency and service excellence and ●Exemplify and teach the Leadership Pattern. (The Leadership Pattern is a framework of 9 talents and 48 accompanying behaviours that helps the Church workforce know how to do the Lord's work in the Lord's way).

As the Charity operates under the Area Plan and the Area Functional Plan both its ecclesiastical and temporal activities promote the Charity's purpose. Also, in this way the trustees, senior management and other employees maintain an approach to strategic, financial and operational decision making that is values based and sustainable in approach, and therefore aligned to the requirements and expectations of section 172.

The Area Controls Committee keeps under review the Charity's principal risks and its risk appetite, considering emerging risks and reviewing changes in the Charity's risk profile and responses thereto. This is further described on page 21.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Trustees' duty to promote the success of the Charity – s172 statement (continued)

- The interests of employees

The Charity's success is dependent on excellent people and leadership at all levels and there is regular engagement with staff to gather their views and expertise. The needs and opinions of staff are listened to through various processes. A confidential Voice of the Workforce survey (described on page 4) is conducted every two years and the results are carefully analysed and recommendations are actioned. Each staff member has an individual Accountability and Talent Improvement ("ATI") plan which is assessed at regular one-on-one meetings during the year. During 2020 weekly check-in meetings were implemented with each employee meeting their supervisor for a short discussion. These have been particularly important as the workforce has been dispersed whilst working from home during the Covid-19 pandemic. Specific groups of employees are asked for their opinions with targeted surveys. During 2020 two surveys were made to gauge employees' mental health during the Covid-19 pandemic. Further information about our employee policies is provided on page 4.

The organisation has also introduced new guidelines, People Management Principles, directed at how it effectively manages its workforce. This focusses on the four categories of 1) Recruitment and Selection, 2) Performance, 3) Development and 4) Compensation, Benefits and Recognition. Through this framework, staff will be proactively nurtured in their career development and treated in a fair and equitable manner.

- The impact of the Charity's operations on the community and the environment

The Charity interacts with the community in many ways. Missionaries teach people about the Church and also undertake service projects in the local community. The Strategic Report sets out how the Charity has impacted the community in the sections on Missionary work, Family History, Welfare/Self-Reliance Services and Work in the Community in 2020.

The impact of the Charity's operations on the environment are reported for the first time in the Streamlined Energy and Carbon Reporting (SECR) statement on page 20.

- The desirability of the Charity maintaining a reputation for high standards of business conduct

The Charity places paramount importance on how it conducts business. This is intrinsically linked with its religious values of being honest in its dealings and "doing good to all men".

The Charity has in place a wide range of policies and processes that promote corporate responsibility and ethical behaviour. Every area of operation has documented standards with which staff, volunteers and missionaries are familiar and which guides their conduct. The Charity benefits from an internal audit function which monitors adherence to internal standards.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Trustees' duty to promote the success of the Charity – s172 statement (continued)

- The need to foster the Charity's relationships

The Charity maintains an understanding of the needs of key parties through regular engagement with them. The information obtained then informs how organisational objectives, policies and strategy are defined. Ecclesiastical and temporal decision-making processes consider the impact of potential decisions on relevant stakeholders. The Charity's key relationships are with UK Church members, missionaries, employees, suppliers and the community. The Charity's interaction with its employees and with the community have been reported above.

Church members (and anyone else who so desires) are invited to participate in Church meetings on Sundays and additional meetings during the week. As described on page 6 these meetings invite people of all ages to learn about Jesus Christ and how adopting his teachings benefits all. The General Handbook: Serving in The Church of Jesus Christ of Latter-day Saints provides guidance for general and local Church leaders. It is divided into four sections: Doctrinal Foundation, Church Organization, Work of Salvation and Exaltation and Church Administration. Additionally, members are encouraged to learn of and attend to others' needs through ministering.

The interests of the suppliers are considered by senior management when making decisions by defining and implementing policies that ensure the integrity of procurement processes. In accordance with policy, all repeat spend or transactions above £1,500 follow a documented and monitored procurement process with effective communication between all stakeholders including external suppliers. Frequent audits are conducted to ensure process is being followed. In 2020 and prior years the focus has been on generating managed supplier pools for frequently purchased goods and services.

Missionaries of The Church of Jesus Christ of Latter-day Saints refer regularly to the handbook, "Missionary Standards for Disciples of Jesus Christ," for guidance on dealing with a variety of situations and to help them act appropriately. The principles of the handbook are designed to help missionaries develop habits and behaviours that will strengthen their character and give them joy not only on their missions, but also after they return home. The handbook includes an enhanced section on missionary safety and also provides guidelines to help missionaries become more culturally aware and sensitive. Proselyting missionaries are under the care and direction of a mission president.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Streamlined Energy and Carbon Reporting (SECR) statement

		2020
Energy consumption (kWh)	Grid electricity	5,617,632
	Gas	13,141,166
	Transport Fuel	2,200,741
	Total	20,959,539
Emissions (tCO ₂ e)	Grid electricity	1,310
	Gas	2,416
	Transport Fuel	517
	Total	4,243

Intensity ratio

Our calculated intensity ratio is 0.0332 tCO₂e per head (being the sum of employee, missionaries and Church membership numbers).

Methodology

- Emissions factors are taken from UK Government Greenhouse gas reporting: conversion factors 2020.
- Gas and electricity consumption data is taken from utility supplier data.
- Transportation data is taken from odometer readings recorded in fleet software and is for the 12 months from August 2020 to July 2021 which is considered to be a reasonable estimate of the data for the 2020 financial year.

Energy Management

- Boiler efficiency replacements - Heating systems were overhauled, and boilers replaced with high efficiency boilers giving a 97% efficiency rating as opposed to the obsolete 65% rating on the old systems. These new installations were made at Aberdeen, Bangor, Rochdale, Southport, Cwmbran, Barnsley, Doncaster, Orpington, Gorleston and Watford.
- LED lighting upgrades - Lighting upgrades and replacements were carried out at Montrose, Aberdeen, Peterborough, Reading, Hereford, Swindon, Luton, Grimsby, Hull, and Southampton. These new installations provide more light and less heat at a lower cost. They use approximately 85% less electricity when compared to our previous conventional lighting.
- Energy Efficiency action plan - A variety of draught proofing and energy conservation measures have been implemented. These include windows replacements at Swansea, London North, Christchurch and Poole with door replacements at Swansea, Lowestoft, Poole, and Gillingham.
- Fleet vehicles are being replaced with hybrid models when they reach the end of their useful life. A small number of plug-in hybrids are also being brought into use in 2021.
- There are future plans to purchase more plug-in hybrid cars and the use of full electric cars is being reviewed.
- Fleet odometer software provides an overview of missionary vehicle usage and our goal is to go to zero CO₂ emissions over the next 5 years where feasible.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Fundraising

Members of The Church of Jesus Christ of Latter-day Saints pay voluntary tithing donations of one-tenth of their income. They may also choose to make donations to the Charity's restricted funds. All donations are unsolicited, and no fundraising is done for the Charity's own funds.

Principal risks and uncertainties

Risk management is embedded in the day-to-day processes of the Charity. The annual risk assessment process documents the risks perceived by senior personnel representing each of the major functions in the Charity's organisation. Those risks are collated into an Area Risk Plan which is regularly reviewed by the Area Controls Committee whose members include one of the trustees, the Area Controller, in-house legal counsel and a representative from CHC. Risk management strategies are identified and implemented to mitigate key risks.

Risks of the Charity which are currently being worked on are:

- limitations on leadership training and other communication arising from the Covid-19 pandemic,
- challenges arising from outsourcing key facility maintenance contracts,
- difficulties attracting and retaining talent in the workforce.

The main risk the Charity faces is that it relies on donations from members and its parent company to finance its charitable activities. However, the parent company has guaranteed its future financial support, where necessary, to ensure that the Charity has sufficient reserves to meet the costs of its charitable activities. There are no material uncertainties about the Charity's ability to continue as a going concern.

Financial and risk management

The following statements summarise the Charity's identified forms of financial and risk management policies:

- Price risk – Prices of materials purchased are subject to contracts with suppliers, based on current market prices. Payroll costs are subject to increase following the annual salary review process.
- Credit risk – Due to the nature of its operations, providing credit, is not a material aspect of the Charity's operations. Credit risk on amounts owed to the Charity by its customers is low as the majority of its debtors have been contracted frequently by the Charity in the past and have a proven reliability.
- Liquidity risk – the Charity has no long-term borrowings. Assurances of continuing financial support have been received from the parent company.
- Interest rate risk – the Charity is able to place surplus funds on short-term deposit with the Charity's bankers. Interest income is low, so the Charity does not rely on this source of income.

The trustees have a risk management strategy which encompasses:

- an annual review of the risks the Charity may face
- the establishment of systems and procedures to mitigate those risks identified in the strategy, and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Covid-19

On 11 March 2020, the World Health Organization announced that the Covid-19 outbreak was a global pandemic. A review of current financial information does not indicate a significant impact on the financial position of the Charity. In addition, the resulting restrictions have led to the development of new ways of conducting church meetings and undertaking missionary work.

Going Concern

A review of cash flow forecasts to December 2022 which consider the impact of Covid-19 on membership and donation levels and the potential consequences if funding was not available from the parent company, indicate that the Charity will continue to have sufficient funds to enable it to continue its charitable activities.

CHC, located in the USA has confirmed its ongoing financial support if required. On this basis, the trustees are satisfied that the Charity is a going concern.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Report of the trustees (incorporating the strategic report) for the year ended 31 December 2020

Trustees' responsibilities statement

The trustees (who are also directors of The Church of Jesus Christ of Latter-day Saints (Great Britain) for the purposes of company law) are responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting 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;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that:

- so far as each trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

**Report of the trustees (incorporating the strategic report)
for the year ended 31 December 2020**

The report of the trustees (incorporating the strategic report) was approved on behalf of the trustees by:

Christian Ottiker

A handwritten signature in blue ink, consisting of a large, sweeping initial 'C' followed by the letters 'i', 'w', and 't' in a cursive style.

Trustee

Date: 27 September 2021

Company number: 00699764

Independent auditor's report to the members and trustees of The Church of Jesus Christ of Latter-day Saints (Great Britain)

Opinion

We have audited the financial statements of The Church of Jesus Christ of Latter-day Saints (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2020, which comprise the Group and Parent Charitable Company Statements of Financial Activities (including income and expenditure), the Group and Parent Charitable Company Balance Sheets, the Group and Parent Charitable Company Statements of Cash Flows 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 Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2020 and of the group's and parent charitable company's incoming resources and application of resources including the group's and parent income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and report in accordance with regulations made under that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements section' of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the company to cease to continue as a going concern.

In our evaluation of the trustees' conclusions, we considered the inherent risks associated with the charitable company's business model including effects arising from macro-economic uncertainties such as Brexit and Covid-19, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

The responsibilities of the trustees with respect to going concern are described in the 'Responsibilities of trustees for the financial statements' section of this report.

Independent auditor's report to the members and trustees of The Church of Jesus Christ of Latter-day Saints (Great Britain) (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Strategic Report and the Directors' Report, prepared for the purposes of company law, included in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Strategic Report and the Directors' Report included in the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matter on which we are required to report under the Companies Act 2006

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included in the Report of the Trustees.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 23, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members and trustees of The Church of Jesus Christ of Latter-day Saints (Great Britain) (continued)

Auditor's responsibilities for the audit of the financial statements

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:


- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Charities SORP, the Charities Act 2011, the Companies Act 2006, and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).
- We understood how the charitable company is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board minutes, and through our legal and professional expenses review.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur and the risk of material override of controls. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of certain controls management has in place to prevent and detect fraud
 - Challenging assumptions and judgments made by management in its significant accounting policies
 - Identifying and testing journal entries
 - Identifying and testing related party transactions
 - Inspecting the board minutes
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - Understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation
 - Knowledge of the sector in which the charitable company operates, and
 - Understanding of the legal and regulatory requirements specific to the entity including the provisions of the applicable legislation.

Independent auditor's report to the members and trustees of The Church of Jesus Christ of Latter-day Saints (Great Britain) (continued)

- The team communications in respect of potential non-compliance with laws and regulations and fraud included the potential for fraud in revenue recognition through manipulation of income.
- We did not identify any matters relating to non-compliance with laws and regulation and fraud.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charitable company's operations, including the nature of its revenue sources, to understand the classes of transactions, accounts balances, expected financial statement disclosures and business risks that may result in risks of material misstatement, and
 - The charitable company's control environment, including
 - Management's knowledge of relevant laws and regulations and how the charitable company is complying with those laws and regulations
 - The adequacy of procedures for authorisation of transactions and review of management accounts, and
 - Procedures to ensure that possible breaches of laws and regulations are appropriately resolved

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



William Devitt

Senior Statutory Auditor

for and on behalf of Grant Thornton UK LLP

Statutory Auditor, Chartered Accountants

Birmingham

Date: 27/9/2021

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Consolidated Statement of Financial Activities (including consolidated income & expenditure account)
for the year ended 31 December 2020

		(Note 10)			
	Note	Unrestricted funds 2020 £'000	Restricted funds 2020 £'000	Total funds 2020 £'000	Total funds 2019 £'000
Income					
Donations	3	29,221	3,021	32,242	35,232
Donation from parent charity	20	4,801	-	4,801	105,428
Income from charitable activities:					
Temple income-generating activities		280	-	280	1,069
Income from investment	4	-	-	-	2,435
Other:					
Other operating income		527	-	527	416
(Loss)/surplus on disposal of fixed assets		(53)	-	(53)	2,162
Total income		34,776	3,021	37,797	146,742
Expenditure					
Charitable activities	5a	35,224	8,713	43,937	49,407
Charitable donation	20	-	-	-	103,289
Other trading activities		163	-	163	157
Investment management	4	-	-	-	705
Other finance expense		164	-	164	179
Exceptional item - impairment	11	1,840	-	1,840	-
Total expenditure		37,391	8,713	46,104	153,737
Net income/(expenditure)	6	(2,615)	(5,692)	(8,307)	(6,995)
Transfers between funds	10	(6,283)	6,283	-	-
Other recognised (losses)/gains					
Actuarial (loss)/gain on defined benefit scheme	23	(2,277)	-	(2,277)	(6,198)
Net movement in funds		(11,175)	591	(10,584)	(13,193)
Reconciliation of funds					
Total funds brought forward		241,201	7,034	248,235	261,428
Total funds carried forward		230,026	7,625	237,651	248,235

None of the Charity's activities were discontinued during the above two financial years.

The notes on pages 33 to 48 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses recognised in the year.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Charity Statement of Financial Activities (including income & expenditure account)
for the year ended 31 December 2020

		(Note 10)			
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2020	2020	2020	2019
		£'000	£'000	£'000	£'000
Income					
Donations	3	29,221	3,021	32,242	35,232
Donation from parent charity	20	4,801	-	4,801	105,428
Income from charitable activities:					
Temple income-generating activities		280	-	280	1,069
Investments:					
Interest income - OHL loan notes		351	-	351	367
Income from investment	4	-	-	-	2,435
Other:					
Other operating income		527	-	527	416
(Loss)/surplus on disposal of fixed assets		(53)	-	(53)	2,517
Total income		35,127	3,021	38,148	147,464
Expenditure					
Charitable activities	5a	35,224	8,713	43,937	49,407
Charitable donation	20	-	-	-	103,289
Investment management	4	-	-	-	705
Other finance expense		164	-	164	178
Exceptional item - impairment of loan notes	13	4,640	-	4,640	-
Total expenditure		40,028	8,713	48,741	153,579
Net income/(expenditure)	6	(4,901)	(5,692)	(10,593)	(6,115)
Transfers between funds	10	(6,283)	6,283	-	-
Other recognised (losses)/gains					
Actuarial (loss)/gain on defined benefit scheme	23	(2,277)	-	(2,277)	(6,198)
Net movement in funds		(13,461)	591	(12,870)	(12,313)
Reconciliation of funds					
Total funds brought forward		243,544	7,034	250,578	262,891
Total funds carried forward		230,083	7,625	237,708	250,578

None of the Charity's activities were discontinued during the above two financial years.

The notes on pages 33 to 48 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses recognised in the year.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Consolidated and Charity Balance Sheet
for the year ended 31 December 2020

	Note	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Fixed assets					
Tangible assets	11	264,190	271,710	256,090	261,770
Total fixed assets		264,190	271,710	256,090	261,770
Current assets					
Stocks	12	160	103	160	103
Debtors	13	2,073	4,395	10,260	16,727
Investments	14	1	1	1	1
Cash at bank and in hand		4,403	3,973	4,361	3,912
Total current assets		6,637	8,472	14,782	20,743
Creditors: Amounts falling due within one year	15	(3,452)	(3,540)	(3,440)	(3,528)
Net current assets		3,185	4,932	11,342	17,215
Net assets excluding pension liability		267,375	276,642	267,432	278,985
Defined benefit pension scheme liability	23	(19,724)	(18,407)	(19,724)	(18,407)
Total net assets		247,651	258,235	247,708	260,578
The funds of the Charity					
Called up share capital	16	10,000	10,000	10,000	10,000
Restricted income funds	10	7,625	7,034	7,625	7,034
		17,625	17,034	17,625	17,034
Unrestricted income funds		249,750	259,608	249,807	261,951
Pension reserve	23	(19,724)	(18,407)	(19,724)	(18,407)
Total unrestricted funds		230,026	241,201	230,083	243,544
Total charity funds	17	247,651	258,235	247,708	260,578

The notes on pages 33 to 48 form part of these financial statements.

The financial statements were approved by the board of trustees on 27 September 2021 and were signed on its behalf by:



Christian Ottiker - trustee

Company number: 00699764

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Consolidated and Charity Statement of Cash Flows
for the year ended 31 December 2020

	Note	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Cash flows from operating activities	18	2,468	(284)	2,136	(223)
Cash flows from investing activities					
Interest received		-	-	351	367
Payments to acquire tangible fixed assets		(3,568)	(6,229)	(3,568)	(6,229)
Receipts from sales of tangible fixed assets		1,530	5,134	1,530	5,134
Cash flows from investing activities		(2,038)	(1,095)	(1,687)	(728)
Cash flows from financing activities		-	-	-	-
Decrease in cash and cash equivalents in the year		430	(1,379)	449	(951)
Cash and cash equivalents at 1 January		3,973	5,352	3,912	4,863
Total cash and cash equivalents at 31 December		4,403	3,973	4,361	3,912

The movement in net debt for the current year and prior year is identical to the movements in cash flow set out above.

The accounting policies and notes on pages 33 to 35 form part of these accounts.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

**Notes to the financial statements
for the year ended 31 December 2020**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The Charity is incorporated in the United Kingdom.

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

A summary of the significant accounting policies which have been applied consistently are:

Accounting convention

The accounts are prepared under the historical cost convention and on a going concern basis. The parent company has guaranteed its future financial support, where necessary, to ensure that the Charity has sufficient reserves to meet the costs of its charitable activities, therefore the trustees are of the view that the Charity is a going concern and the accounts have been prepared on this basis.

Going Concern

Management has concluded that the impact of Covid-19 will not affect the charity's ability to continue as a going concern. Management have considered the impact of Covid-19 on membership and donation levels and if funding was not available from the parent company, the Charity would be able to reduce its costs in order to continue as a going concern without parental support.

In addition, should the need arise, the Charity has received a guarantee from the ultimate parent undertaking, The Church of Jesus Christ of Latter-day Saints, located in the USA, confirming its intention to continue to make available to the company sufficient funds for a period of at least 12 months from the date of approval of these financial statements, in order to enable the Charity to meet its financial obligations as they fall due. On this basis, the trustees are of the opinion that it is appropriate to adopt the going concern basis in the preparation of the financial statements.

Group financial statements

The financial statements consolidate the results of the Charity and its wholly-owned subsidiary Oliver House Limited ("OHL") on a line-by-line basis.

Incoming resources

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations represent amounts collected from United Kingdom members on a receipts basis, together with income tax recoverable for amounts paid under Gift Aid.

Temple income relates to funds received by patrons for services rendered by the Charity such as lodging, cafeteria sales and rental of ceremonial clothing. Amounts are collected on a receipt basis.

Income is designated as restricted or unrestricted by members. Restricted income is used for the purpose specified by the member at the time that the donation is made.

Deferred income relates to advance payments for certain regional activities held by the Charity.

Investment income is recognised on an accruals basis.

Periodically, further donations are received from the Charity's parent company, The Church of Jesus Christ of Latter-day Saints to provide funds for the company's charitable activities and to ensure that the company has adequate reserves. These donations may be received by way of full or partial cancellation of amounts due to the parent company. These donations are separately disclosed in the statement of financial activities and income and expenditure account.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)**Notes to the financial statements (continued)
for the year ended 31 December 2020****1 Accounting policies (continued)****Charitable expenditure and irrecoverable VAT**

Charitable expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises expenditure directly relating to the objects of the Charity and expenditure on the management and administration of the Charity. An analysis of these costs is provided in note 4. Expenditure is recognised on an accruals basis.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include staff, travel, general administration, materials and supplies, cost of sales, governance costs which support the Charity programme and activities. The bases on which support costs have been allocated are set out in note 5c.

Stock

Stock is valued at the lower of cost (determined under a weighted average method) and net realisable value. Net realisable value is based on estimated selling price less further costs expected to be incurred. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation. Cost includes the original purchase of the asset and the costs attributable to bringing the asset to its working condition for its intended use. Individual fixed assets costing £5,000 or more are capitalised at cost. Building improvements must satisfy at least one additional criteria from the following: i) complete roof replacement; ii) mechanical systems (e.g. boilers); iii) seismic structural upgrades; iv) structural improvements and/or v) demolition and reconstruction of interior space if any wall is removed. Depreciation is provided on all tangible fixed assets, other than freehold land and assets in the course of construction, at rates calculated to write down each asset to its estimate residual value over its expected useful life as follows:

Freehold buildings	straight-line, over 50 years
Fixtures and fittings*	straight line, over 10 years
Land improvements	straight-line, over 50 years
Plant and equipment	straight line, over 10 years
Motor vehicles	straight line, over 4 years
Freehold land	not depreciated
Assets in the course of construction	not depreciated

* Fixtures and fittings are included within the land and buildings category of fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

**Notes to the financial statements (continued)
for the year ended 31 December 2020**

1 Accounting policies (continued)

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the statement of financial activities on a straight-line basis over the lease term.

Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the income and expenditure account.

Pension costs

The Charity operates a defined benefit pension scheme, which had been contracted out of the state second pension scheme until this was abolished on 5 April 2016.

Pension costs are accounted for under Financial Reporting Standard (FRS) 102. The disclosures required by Financial Reporting Standard (FRS) 102 are included in the notes to the financial statements (see note 23).

The net liability under the defined benefit pension scheme is included in the balance sheet. Current and past service costs together with the administrative costs and the total net interest costs of the scheme are included in expenditure in the statement of financial activities. Actuarial gains and losses are included on the face of the statement of financial activities.

In addition, Brigham Young University Limited and Agreserves Limited are current contributors to the scheme.

Accounting estimates and judgements

In preparing the financial statements, the trustees are required to make estimates and judgements. The most significant areas in which judgements have been made that could impact the amounts reported in the financial statements are outlined below.

Actuarial assumptions - The defined benefit pension scheme has been valued by a qualified independent actuary in accordance with FRS 102. Significant judgement is required in a number of areas, including future changes in salaries and inflation, mortality rates and the selection of appropriate discount rates.

Cost Allocation - Support costs are allocated to charitable activities and judgement is required to determine the appropriate allocation.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in accordance with the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity.

Further explanation of the nature and purpose of each restricted fund is included in the notes to the accounts (see note 10).

Legal status of the Charity

The Church of Jesus Christ of Latter-day Saints (Great Britain) is a private unlimited company with share capital and a registered charity in England, Wales and Scotland.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

2a Prior Year Consolidated SOFA	Unrestricted funds 2019 £'000	Restricted funds 2019 £'000	Total funds 2019 £'000
Income			
Donations	31,734	3,498	35,232
Donation from parent charity	105,428	-	105,428
Income from charitable activities:			
Temple income-generating activities	1,069	-	1,069
Income from investment	2,435	-	2,435
Other:			
Other operating income	416	-	416
Surplus on disposal of fixed assets	2,162	-	2,162
Total income	143,244	3,498	146,742
Expenditure			
Charitable activities	38,761	10,646	49,407
Charitable donation	103,289	-	103,289
Other trading activities	157	-	157
Investment management	705	-	705
Other finance expense	179	-	179
Total expenditure	143,091	10,646	153,737
Net income/(expenditure)	153	(7,148)	(6,995)
Transfers between funds	(7,836)	7,836	-
Other recognised (losses)/gains			
Actuarial loss on defined benefit scheme	(6,198)	-	(6,198)
Net movement in funds	(13,881)	688	(13,193)
Reconciliation of funds			
Total funds brought forward	255,082	6,346	261,428
Total funds carried forward	241,201	7,034	248,235

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

2b Prior Year Charity SOFA	Unrestricted funds 2019 £'000	Restricted funds 2019 £'000	Total funds 2019 £'000
Income			
Donations	31,734	3,498	35,232
Donation from parent charity	105,428	-	105,428
Income from charitable activities:			
Temple income-generating activities	1,069	-	1,069
Investments:			
Interest income - OHL loan notes	367	-	367
Income from investment	2,435	-	2,435
Other:			
Other operating income	416	-	416
Surplus on disposal of fixed assets	2,517	-	2,517
Total income	143,966	3,498	147,464
Expenditure			
Charitable activities	38,761	10,646	49,407
Charitable donation	103,289	-	103,289
Investment management	705	-	705
Other finance expense	178	-	178
Total expenditure	142,933	10,646	153,579
Net income/(expenditure)	1,033	(7,148)	(6,115)
Transfers between funds	(7,836)	7,836	-
Other recognised (losses)/gains			
Actuarial loss on defined benefit scheme	(6,198)	-	(6,198)
Net movement in funds	(13,001)	688	(12,313)
Reconciliation of funds			
Total funds brought forward	256,545	6,346	262,891
Total funds carried forward	243,544	7,034	250,578

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

3 Donations	2020	2019
	£'000	£'000
Unrestricted funds:		
Tithing income	29,221	31,734
Restricted funds:		
Missionary support fund	886	1,051
Book of Mormon fund	27	30
Fast offering fund	1,459	1,506
Temple construction fund	76	74
Humanitarian aid fund	506	510
Youth conferences	-	252
Perpetual education fund	67	75
	3,021	3,498

The Charity benefits greatly from the involvement and crucial support of its many members, missionaries and volunteers. Details of events and humanitarian efforts are given in the trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from investment

From 10 May 2019 to 31 December 2019 the Charity owned an investment property, Alder Castle, from which it received income and in respect of which it paid operating expenses which have been classified as investment income and investment management expenses respectively.

5a Analysis of expenditure on charitable activities	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£'000	£'000	£'000	£'000
Activity				
Provision of worship facilities	25,018	-	25,018	28,190
Religious education	3,673	-	3,673	4,324
Missionary work	829	7,169	7,998	9,560
Temple and Family History Work	5,475	-	5,475	5,496
Community projects	229	1,544	1,773	1,837
	35,224	8,713	43,937	49,407

5b Charitable activities allocation	Activities undertaken directly	Support costs	Total
	2020	2020	2020
	£'000	£'000	£'000
Activity			
Provision of worship facilities	14,392	10,626	25,018
Religious education	-	3,673	3,673
Missionary work	7,169	829	7,998
Temple and Family History Work	-	5,475	5,475
Community projects	1,544	229	1,773
	23,105	20,832	43,937

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

5b Charitable activities allocation (continued)	Activities undertaken			Total 2019 £'000
	directly 2019 £'000	Support costs 2019 £'000		
Activity				
Provision of worship facilities	16,935	11,255		28,190
Religious education	541	3,783		4,324
Missionary work	8,599	961		9,560
Temple and Family History Work	-	5,496		5,496
Community projects	1,506	331		1,837
	<u>27,581</u>	<u>21,826</u>		<u>49,407</u>

5c Support costs allocation	Provision of worship facilities	Religious Education	Missionary work	Family History work	Community projects	Total
	2020 £'000	2020 £'000	2020 £'000	2020 £'000	2020 £'000	2020 £'000
Support cost						
Staff costs	2,533	3,195	721	4,764	199	11,412
Travel	62	78	18	116	5	279
General administration	215	272	61	405	17	970
Materials and supplies	63	79	18	118	5	283
Depreciation	7,714	-	-	-	-	7,714
Governance	12	15	3	22	1	53
Cost of sales	27	34	8	50	2	121
	<u>10,626</u>	<u>3,673</u>	<u>829</u>	<u>5,475</u>	<u>229</u>	<u>20,832</u>

	Provision of worship facilities	Religious Education	Missionary work	Family History work	Community projects	Total
	2019 £'000	2019 £'000	2019 £'000	2019 £'000	2019 £'000	2019 £'000
Support cost						
Staff costs	2,796	3,070	780	4,460	268	11,374
Travel	213	234	59	340	21	867
General administration	209	229	58	333	20	849
Materials and supplies	63	69	17	100	6	255
Depreciation	7,809	-	-	-	-	7,809
Governance	13	14	4	20	1	52
Cost of sales	152	167	43	243	15	620
	<u>11,255</u>	<u>3,783</u>	<u>961</u>	<u>5,496</u>	<u>331</u>	<u>21,826</u>

The staff costs are allocated on the basis of the department in which the particular employees work. Travel, general administration, materials and supplies, cost of sales, governance are allocated on a pro-rata basis with the wages costs as these support costs relate to all charitable activities. Depreciation only relates to the charitable activity of providing worship facilities.

6 Net income/(expenditure) for the year	2020 £'000	2019 £'000
Net income/(expenditure) is stated after (crediting)/charging:		
Operating leases (land and buildings)	4,691	5,245
Depreciation	7,714	7,809
Impairment of land	1,840	-
Auditor's remuneration - Audit	53	52
Auditor's remuneration - Non-audit services	6	6
Loss/(surplus) on disposal of fixed assets	<u>53</u>	<u>(2,162)</u>

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

**Notes to the financial statements (continued)
for the year ended 31 December 2020**

7 Employees' and trustees' remuneration

The key management personnel, the trustees and the Area Controller, who served during the year ended 31 December 2020 received no remuneration from the Charity (2019: none). Additionally, no reimbursement for expenses incurred during the year was made to the mentioned key management figures (2019: none).

	2020	2019
	Number	Number
Average monthly number of persons (including directors) employed by the company during the year:		
Teaching function	45	47
Office administration	146	152
Building cleaners	27	27
	<u>218</u>	<u>226</u>
	2020	2019
	£'000	£'000
Staff costs for the above persons:		
Wages and salaries	8,220	8,347
Social security costs	1,231	1,374
Other pension costs	1,961	1,653
	<u>11,412</u>	<u>11,374</u>

The number of employees whose emoluments fell within the following bands during the year were as follows:

	2020	2019
	Number	Number
£110,001 - £120,000	2	-
£100,001 - £110,000	1	-
£90,001 - £100,000	2	2
£80,001 - £90,000	7	7
£70,001 - £80,000	8	7
£60,001 - £70,000	20	21

The number of employees whose emoluments were above £60,000 and who had benefits accruing under the defined benefit scheme were as follows:

	2020	2019
	Number	Number
£110,001 - £120,000	1	-
£90,001 - £100,000	1	1
£80,001 - £90,000	3	2
£70,001 - £80,000	5	5
£60,001 - £70,000	14	14

Termination payments of £408,893 (2019: £154,946) were made during the year including a payment to two individuals whose emoluments fell within the £60,001 - £70,000 salary band.

OHL does not have employees and the key management personnel, the Director, received no remuneration from the company.

Accounting and administrative services are provided to the Charity and to OHL, free of charge, by employees of The Church of Jesus Christ of Latter-day Saints in Germany.

8 Taxation

The company is a registered charity and as such is entitled to certain tax exemptions on income and profits carried on in furtherance of the Charity's primary objectives, if the profits and surpluses are applied solely to its charitable purposes.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

9 Analysis of group net assets between funds	Share capital and unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Tangible fixed assets	264,190	988	265,178
Net current (liabilities)/assets	(4,440)	6,637	2,197
Defined benefit scheme pension liability	(19,724)	-	(19,724)
	<u>240,026</u>	<u>7,625</u>	<u>247,651</u>

10 Restricted funds

The capital and income funds of the Charity include restricted funds comprising the following unexpended balances of donations held on trust to be applied for specific purposes.

	Balance 1 Jan 2020 £'000	Incoming resources £'000	Transfers £'000	Expenditure £'000	Balance 31 Dec 2020 £'000
Fast Offering fund	767	1,459	-	(1,358)	868
Missionary support fund	-	886	6,283	(7,169)	-
Book of Mormon fund	345	27	-	-	372
Temple construction fund	739	76	-	-	815
Humanitarian aid fund	4,252	506	-	(186)	4,572
Perpetual education fund	931	67	-	-	998
	<u>7,034</u>	<u>3,021</u>	<u>6,283</u>	<u>(8,713)</u>	<u>7,625</u>

Fast offering fund

These funds are contributed by members of The Church to be used in the relief of the poor and needy. During the year £1,358,000 (2019: £1,482,000) was spent for the relief of the poor and needy in the United Kingdom.

Missionary support fund

The missionary support fund represents donations from members in the United Kingdom towards the costs of The Church's worldwide missionary fund programme which is co-ordinated and administered by the parent company, The Church of Jesus Christ of Latter-day Saints. Funds authorised for specified missionaries are released evenly over their mission term of either 18 months or two years. Missionary activities are supported by additional amounts transferred from unrestricted funds.

Book of Mormon fund

These funds are donated by the members towards the production and distribution costs of 'The Book of Mormon - Another Testament of Jesus Christ'. This book is printed by The Church of Jesus Christ of Latter-day Saints.

Temple construction fund

These funds are donated by the members towards the cost of constructing temples by The Church of Jesus Christ of Latter-day Saints in any country throughout the world.

Humanitarian aid fund

These funds are donated by the members to help fund the programme of humanitarian aid approved by The Church of Jesus Christ of Latter-day Saints.

Perpetual education fund

These funds are donated by the members to help fund the programme of perpetual education approved by The Church of Jesus Christ of Latter-day Saints.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

11 Tangible fixed assets - Group	Assets in the				
	course of construction £'000	Land and Buildings £'000	Plant and Equipment £'000	Motor Vehicles £'000	Total £'000
Cost:					
At 1 January 2020	4,250	398,017	486	3,354	406,107
Transfers	(4,904)	4,904	-	-	-
Additions	2,727	885	5	-	3,617
Disposals	(61)	(2,404)	(11)	(255)	(2,731)
Impairment	-	(1,840)	-	-	(1,840)
At 31 December 2020	2,012	399,562	480	3,099	405,153
Depreciation:					
At 1 January 2020	-	132,196	192	2,009	134,397
Charge for Year	-	7,309	114	291	7,714
Disposals	-	(928)	(3)	(217)	(1,148)
At 31 December 2020	-	138,577	303	2,083	140,963
Net book value:					
At 31 December 2020	2,012	260,985	177	1,016	264,190
At 31 December 2019	4,250	265,821	294	1,345	271,710

Included in Land and Buildings is land with a value of £39.9m (2019: £41.7m), which is not depreciated.

An impairment of £1,840,000 has been charged to reduce the value of land held by OHL to its anticipated realisable value.

Tangible fixed assets - Charity	Assets in the				
	course of construction £'000	Land and Buildings £'000	Plant and Equipment £'000	Motor Vehicles £'000	Total £'000
Cost:					
At 1 January 2020	4,250	388,077	486	3,354	396,167
Transfers	(4,904)	4,904	-	-	-
Additions	2,727	885	5	-	3,617
Disposals	(61)	(2,404)	(11)	(255)	(2,731)
At 31 December 2020	2,012	391,462	480	3,099	397,053
Depreciation:					
At 1 January 2020	-	132,196	192	2,009	134,397
Charge for Year	-	7,309	114	291	7,714
Disposals	-	(928)	(3)	(217)	(1,148)
At 31 December 2020	-	138,577	303	2,083	140,963
Net book value:					
At 31 December 2020	2,012	252,885	177	1,016	256,090
At 31 December 2019	4,250	255,881	294	1,345	261,770

Included in Land and Buildings is land with a value of £31.8m (2019: £31.6m), which is not depreciated.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

12 Stocks	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Finished goods and goods for resale	160	103	160	103

13 Debtors	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Due within one year				
Deposits and advances	399	487	399	487
Unsecured loan notes	-	-	12,740	12,240
Less provision for impairment of loan notes	-	-	(4,640)	-
Other debtors	36	502	123	594
Prepayments and accrued income	1,638	3,406	1,638	3,406
	<u>2,073</u>	<u>4,395</u>	<u>10,260</u>	<u>16,727</u>

Unsecured loan notes were received from the Charity by its wholly-owned subsidiary OHL. These are interest bearing at 12-month LIBOR plus 2% rounded down to the nearest quarter percent (2020: 2.75%) and are redeemable on the earlier of (i) completion of the sale of freehold property, owned by OHL, to the Charity or a third party and (ii) 31 December 2022.

A provision for impairment of the OHL loan notes was made to reduce the receivable to equal the value of OHL's asset, being the amount expected to be available for settlement of the loans as at 31 December 2020.

14 Investments	2020 £'000	2019 £'000
Group and Charity		
Deseret U.K.Trustco Unlimited	1	1
	<u>1</u>	<u>1</u>

The trustees consider the value of the investments to be supported by the company's underlying assets.

The Charity also holds one £1 ordinary share in its wholly-owned trading subsidiary OHL (company number 09795165) which was incorporated in the United Kingdom on 25 September 2015. This is the only share allotted, called up and fully paid.

OHL recorded a loss of £2,354,000 for the year ended 31 December 2020 (2019: £880,000).

15 Creditors: Amounts falling due within one year	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Other taxation and social security costs	189	270	198	278
Other creditors	2,868	2,890	2,847	2,870
Deferred income	395	380	395	380
	<u>3,452</u>	<u>3,540</u>	<u>3,440</u>	<u>3,528</u>
Other creditors is further analysed as follows	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Amounts owed to Parent Company (CHC)	-	326	-	326
Trade and other accrued liabilities	2,867	2,564	2,846	2,544
	<u>2,867</u>	<u>2,890</u>	<u>2,846</u>	<u>2,870</u>

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

15 Creditors: Amounts falling due within one year (continued)	2020	2019		
	£'000	£'000		
Deferred income for group and Charity is further analysed as follows:				
At 1 January	380	448		
Utilised in year	(380)	(448)		
Accrued during the year	395	380		
At 31 December	395	380		
16 Called up share capital	2020	2019		
	£'000	£'000		
Group and Charity				
Authorised:				
25 million ordinary shares of £1 each	25,000	25,000		
Allotted, issued and fully paid:				
10 million ordinary shares of £1 each	10,000	10,000		
Each ordinary share carries equal voting rights.				
17 Reconciliation of movements in total group funds	2020	2019		
	£'000	£'000		
Net (deficit) in funds for the year	(8,307)	(6,995)		
Actuarial (loss)/gain on pension scheme (note 23)	(2,277)	(6,198)		
Net change in total group's funds	(10,584)	(13,193)		
Opening group's funds	258,235	271,428		
Closing group's funds	247,651	258,235		
18 Reconciliation of net movement in funds to net cash flow from operating activities	Group	Group		
	2020	2019		
	£'000	£'000		
Net group expenditure	(8,307)	(6,995)		
Exceptional item - impairment	1,840	-		
Depreciation charge	7,714	7,809		
(Surplus)/deficit on disposal of fixed assets	53	(2,162)		
Pension costs charged against operating profit	2,041	1,665		
Cash contributions to pension scheme	(3,328)	(2,574)		
Net interest on pension liabilities	327	327		
Decrease/(increase) in debtors	2,322	875		
Increase/(decrease) in creditors	(88)	817		
Non-operating costs creditors	(49)	(6)		
(Increase)/decrease in stock	(57)	(40)		
Net cash used from operating activities	2,468	(284)		
19 Capital commitments	Group	Group	Charity	Charity
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Capital expenditure authorised by the Charity's trustees and OHL's director and contracted for	385	772	385	772

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)**Notes to the financial statements (continued)
for the year ended 31 December 2020****20 Related party transactions and ultimate parent company**

The Charity is owned solely by The Church of Jesus Christ of Latter-day Saints (the parent company and controlling party), a company incorporated in the state of Utah, United States of America. Assurances of continued financial support have been received from The Church of Jesus Christ of Latter-day Saints.

Total grant income received from the parent company in 2020 was £4,801,000 (2019: £105,428,000).

The inter-company balance of the Charity with its sister charity, The Irish Association of The Church of Jesus Christ of Latter-day Saints Company Limited by Guarantee, as at 31 December 2020 was nil (2019: debtor of £12,000).

The Charity has the use of 2,033 square meters of space on the site of the Paris Temple in Le Chesnay, France which is owned by The French Association of The Church of Jesus Christ of Latter-day Saints. The facilities are provided free of charge. The estimated market value of this arrangement is £400,000 per annum.

During the year, the company acted as the agent of The Church of Jesus Christ of Latter-day Saints in the transfer of funds to and from other Church entities throughout the world. Balances arising from those transactions are dealt with as entries on behalf of The Church of Jesus Christ of Latter-day Saints.

During the year a further £500,000 was advanced to OHL to increase the unsecured loan facility to £12.74m (2019: £12.24m) granted by the Charity to OHL to fund OHL's operations. The loan facility and drawdowns thereof are deemed to occur at arm's length. A provision for impairment of the OHL loan notes was made to reduce the receivable to equal the value of OHL's asset, being the amount expected to be available for settlement of the loans as at 31 December 2020.

During 2019 the Charity had transactions with a new charity Covent Garden IP Limited ("CGIP"). CGIP is owned by Property Reserve Inc, a Utah non-profit corporation ("PRI"). One of the trustees and officers of PRI is also an authorised agent of the parent company consequently CGIP is treated as a related party in this report and financial statements. On 31 December 2019 the Charity made a donation to CGIP of £103,289,000 comprising the investment property Alder Castle and all assets and liabilities associated with the related investment activities.

21 Commitments under non-cancellable operating leases

At 31 December 2020, the Charity had future minimum rentals payable under non-cancellable operating leases for the lease of buildings used for worship purposes and also as housing for missionaries.

These are set out below:

	2020	2019
	£'000	£'000
Less than one year	1,360	1,561
Two to five years	1,208	1,319
More than five years	619	846
	<u>619</u>	<u>846</u>

OHL has not entered into non-cancellable operating lease arrangements.

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

22 Financial instruments	Group 2020 £'000	Group 2019 £'000	Charity 2020 £'000	Charity 2019 £'000
Financial assets measured at amortised cost:				
Loan notes	-	-	12,740	12,240
Less provision for impairment of loan notes	-	-	(4,640)	-
Other debtors	435	989	522	1,081
	<u>435</u>	<u>989</u>	<u>8,622</u>	<u>13,321</u>
Financial liabilities measured at amortised cost:				
Trade and other creditors	(2,867)	(2,564)	(2,846)	(2,544)
Amounts owed to Parent Company	-	(326)	-	(326)
	<u>(2,867)</u>	<u>(2,890)</u>	<u>(2,846)</u>	<u>(2,870)</u>

23 Pension and other post-employment commitments

The Church of Jesus Christ of Latter-day Saints is the sponsoring employer of a funded defined benefit pension scheme in the UK which provides retirement benefits based on members' salary when leaving employment. The scheme was closed to new entrants on 31 December 2012.

The assets of the Plan are held in a separately administered fund and the Plan is administered by a trustee body (independent of The Church of Jesus Christ of Latter-day Saints) who are responsible for ensuring that the Plan is sufficiently funded to meet current and future obligations. The liabilities set out in this note have been calculated based on the results of the full Scheme Funding Assessment as at 31 December 2019, updated to 31 December 2020, allowing for additional benefit accrual and benefits paid. The present value of the defined benefit obligation is measured using the projected unit credit method.

The Church of Jesus Christ of Latter-day Saints has agreed a funding plan with the trustee body, whereby ordinary contributions are made into the Plan based on a percentage of active employees' salary. Additional contributions have been agreed with the trustee to reduce any funding deficit where necessary. The projected pension expense for the year ending 31 December 2021 is expected to be approximately £2,081,000.

The disclosures set out below are based on calculations carried out as at 31 December 2020 by an independent qualified actuary.

Principal assumptions	At 31 December 2020 per annum	At 31 December 2019 per annum
Discount rate	1.25%	1.95%
Aggregate long-term expected rate of return on assets (net of expenses)	1.25%	1.95%
Retail Prices Index (RPI) Inflation	3.05%	3.15%
Consumer Prices Index (CPI) Inflation	2.30%	2.15%
Future increases in deferred pensions	2.30%	2.15%
Rate of increase in salaries	2.30%	3.65%
Rate of increase to pensions in payment:		
LPI (max 5%) based on RPI	3.00%	3.00%
LPI (max 3%) based on RPI	2.45%	2.40%
LPI (max 2.5%) based on RPI	2.15%	2.10%

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020

23 Pension and other post-employment commitments (continued)

Principal assumptions (continued)	At 31 December 2020 per annum	At 31 December 2019 per annum
Mortality assumptions (before and after retirement)	95% of S3PxA CMI 2019 with a long term improvement rate of 1.25% pa and initial addition of 0.5% pa	95% of S2PxA CMI 2018 with a long term improvement rate of 1.25% pa and initial addition of 0.5% pa
Cash commutation	80% HMRC maximum on current terms	
Future life expectancy:		
Male aged 65 at balance sheet date	22.7	22.5
Male achieving age 65, 20 years after balance sheet date	24.0	23.8
Female aged 65 at balance sheet date	24.9	24.3
Female achieving age 65, 20 years after balance sheet date	26.4	25.9

The financial assumptions shown are illustrative single equivalent rates that lead to the same value being placed on the liability as that obtained when using whole curves. The single equivalent CPI assumption shown is based on an average CPI wedge of 0.75% pa across all durations (i.e. both before and after 2030).

Asset breakdown

The major categories of scheme assets as a percentage of total scheme assets are

	At 31 December 2020	At 31 December 2019
Diversified growth funds	63.0%	63.8%
Liability driven investment	36.0%	0.0%
Gilts	0.0%	19.7%
Corporate Bonds	0.0%	15.8%
Insured pensions	0.1%	0.2%
Net current assets	0.9%	0.5%
Cash	0.0%	0.0%
	<u>100.0%</u>	<u>100.0%</u>

The pension scheme has not invested in any of The Church of Jesus Christ of Latter-day Saints' own financial instruments, nor in properties or other assets used by The Church of Jesus Christ of Latter-day Saints. The assets are all quoted in an active market with the exception of the insured pensions.

Net defined benefit liability	At 31 December 2020 £000	At 31 December 2019 £000
Fair value of Scheme assets	75,202	68,229
Present value of defined benefit obligation	<u>94,926</u>	<u>86,636</u>
Defined benefit liability recognised in balance sheet	<u>19,724</u>	<u>18,407</u>

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (GREAT BRITAIN)

Notes to the financial statements (continued)
for the year ended 31 December 2020**23 Pension and other post-employment commitments (continued)**

Total expense recognised in SOFA	At 31 December 2020	At 31 December 2019
	£000	£000
Current service cost	1,795	1,486
Administration expenses	164	179
Past service costs including curtailments	82	-
Effect of settlements	-	-
Recognised in arriving at operating profit	2,041	1,665
Net interest on the net defined benefit liability	327	327
Total recognised in SOFA	2,368	1,992
Total amounts taken to other recognised gains/(losses)	At 31 December 2020	At 31 December 2019
	£000	£000
Actual return on scheme assets - gains	5,875	6,339
Less amounts included in net interest on the net defined benefit liability	(1,341)	(1,772)
Remeasurement - gains - return on scheme assets excluding interest income	4,534	4,567
Remeasurement gains/losses - actuarial - (losses)	(6,811)	(10,765)
Remeasurement (loss) recognised in other recognised (losses)/gains	(2,277)	(6,198)
Changes in the present value of the defined benefit obligation	At 31 December 2020	At 31 December 2019
	£000	£000
Present value of defined benefit obligation at beginning of period	86,636	75,266
Benefits paid	(2,460)	(3,399)
Current service cost	1,795	1,486
Administration costs	164	179
Interest cost	1,668	2,099
Remeasurement gains/losses - actuarial - losses/(gains)	6,811	10,765
Employee contributions	230	240
Past service costs including curtailments	82	-
Present value of defined benefit obligation at end of period	94,926	86,636
Changes in the fair value of assets	At 31 December 2020	At 31 December 2019
	£000	£000
Fair value of Scheme assets at beginning of period	68,229	62,475
Interest income	1,341	1,772
Remeasurement gains and (losses) - return on scheme assets excluding interest income	4,534	4,567
Contributions by employer	3,328	2,574
Employee contributions	230	240
Benefits paid including expenses	(2,460)	(3,399)
Fair value of Scheme assets at end of period	75,202	68,229