

INTERNATIONAL HARVEST CHURCH NEWCASTLE

England & Wales · Charity number 1052178

Details

Other names	BETHSHAN CHRISTIAN COMMUNITY CENTRE, IHC NEWCASTLE INTERNATIONAL HARVEST CHURCH, NEWCASTLE INTERNATIONAL HARVEST CHURCH
Status	Registered
Legal form	Other
Registered	1996-01-24
Register	View on the Charity Commission register

Contact

Address	International Harvest Church Stanhope Street Newcastle Upon Tyne NE4 5HJ
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Phone	01912739272
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Email	office@iharvest.org.uk
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Website	www.iharvest.org.uk
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Activities

Objects: THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; ANDC) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: Advancing the christian faith; relieving sickness and financial hardship; advancing education

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE NEWCASTLE UPON TYNE
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£427,891	£324,966	-	-
2024-03-31	£294,583	£298,200	-	-
2023-03-31	£284,247	£263,407	-	-
2022-03-31	£270,267	£239,762	-	-
2021-03-31	£271,876	£228,529	-	-

Trustees

Name	Role	Appointed
CLIVE CHARLES HARDING	Chair	1998-07-25
ANDREW WILLIAM MELDRUM BOWIE		2006-04-01
DR ANDREW JAMES CHARLTON		2009-10-15
Dr JOHN MUSA KAMARA		2005-11-01
MR BEN DOHERTY		2009-10-15

Accounts

Registered Charity Number 1052178

INTERNATIONAL HARVEST CHURCH NEWCASTLE

**REPORT AND ACCOUNTS
For the year ending 31 March 2025**

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	International Harvest Church Newcastle
Charity registration number	1052178
Registered office	International Harvest Church, Stanhope Street, Newcastle upon Tyne NE4 5JH

Trustees

The Trustees of International Harvest Church Newcastle during the period and to the date of signing this report are as follows:

Clive Charles Harding
Andrew William Meldrum Bowie
John Musa Kamara
Andrew James Charlton
Benjamin Collum Doherty

Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Trust was established by a Trust Deed of 1 July 1957, but, pursuant to a Scheme of the Charity Commission for England and Wales, a Declaration of Trust was executed in 1993 under which the long leasehold property invested in The Trustees of International Harvest Church and the current property of the church vested in the Church Council under a Declaration of Trust was executed in the form of the Assemblies of God Model Deed prescribed under that Scheme.

The Model Deed provides that the property of the church shall be used for the furthering of the Objects of the church and for no other purpose.

Charitable Purpose

International Harvest Church (IHC) Newcastle's charitable objects are to advance the Christian faith; relieving sickness and financial hardship and to advance education.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Structure and Governance

The Trustees of the Charity form the body known as the Church Council. Ideally the membership of this body shall be between six and ten in number (and never fewer than three). The governing document allows for the remuneration of Trustees, but they must not be in a majority.

New Trustees can be proposed by any current Trustee and then discussed by the whole Church Council. Such a discussion would look at the needs of the role and the existing team, and the relative merits of the proposed candidate.

Generally, Trustees are selected from the leadership team known as the Primary 12, who provide spiritual oversight to the Church. We recognise that this is a somewhat narrower group but believe there should be a consistency between the spiritual leadership of the church and the organisational leadership of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the church are, for the benefit of the public, to:

- (i) advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

In achieving these objects, the church has organized itself in small groups known as cell (City) groups. This follows the G12 model, which emphasizes the four components of win, consolidate, disciple and send.

Health & Safety

- To provide adequate control of the health and safety risks arising from our work activities;
- To consult with our personnel on matters affecting their health and safety;
- To provide and maintain safe plant and equipment;
- To ensure safe handling and use of substances;
- To provide information, instruction and supervision for personnel;
- To ensure all personnel are competent to do their tasks, and to give adequate training;
- To prevent accidents and cases of work-related ill health;
- To maintain safe and healthy working conditions; and
- To review and revise this policy as necessary at regular intervals.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES (CONTINUED)

Investment Policy

All funds raised by IHC are invested directly into the operational activities of the charity in order to achieve its stated aims. Our cash reserves are kept in an interest-bearing account, and, where possible and appropriate, other investment options will be considered.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both key principles.

Principle 1 - There must be an identifiable benefit, or benefits.

IHC Newcastle's activities create opportunities for people to explore the Christian faith and find the freedom that comes from a personal relationship with Jesus. We teach and educate people on how they can do this personally. In addition, IHC also provides teaching on how to improve communication between people and other ways to strengthen families and communities and live as responsible citizens in society.

Principle 2 - Benefit must be to the public, or a section of the public.

Engagement in IHC Newcastle's public activities (including our Sunday Services) is open to the entire public. We work to maintain links with our local community and have hosted local community events as part of this service and benefit to the local community. For example, up to 29 children from 17 families attend our parent and toddler group, and about 10-15 people (mostly senior citizens) from the local area and around Newcastle attend our Wednesday afternoon meetings for fellowship, friendship and food. Also, about 100 people attended a Christmas event for the Spanish-speaking (Latino) community within our church and beyond. Furthermore, a recent initiative is to provide children from a nearby estate, with breakfast when they attend our Sunday morning service.

IHC Newcastle's beneficiaries are therefore entirely appropriate to its aims and the public benefits from its work. All these benefits are clear, evidenced and relate directly to IHC Newcastle's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from IHC Newcastle's work.

The Charity's grant making policies

The charity does not operate an ongoing, open programme for grant-making.

The contribution of volunteers

The charity makes extensive use of volunteers to support its activities.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Our word/theme for the year 2024 was “taking ground”, with a focus on five areas: outreach (to people and communities around us); young people and kids; prayer and life in the Holy Spirit; discipleship (equipping members to better serve God, others and be agents of positive change in their communities); and purchasing the freehold of our land.

The 2024/25 financial year started with this focus, and the activities and events we organised in pursuance of the objectives of the Charity emphasised and encouraged the need for ‘taking ground’ in those five priority areas, both as a community and as individuals.

We continued our regular weekly activities, which are open to members of the public. These included: Sunday services, small (city) groups meetings and activities for discipleship and empowerment, youth and teens weekly meetings; parent and toddler group (Little Village) and Wednesday mid-week meeting for members of the community, and regular breakfast club for children from a nearby estate.

In addition to these, and in line with our “taking ground” initiatives, we undertook the following:

- We worked with other churches and charities in with the aim of distributing a copy of the Explore Magazine about the life of Jesus, to every home in the city. This was part of the Explore Initiative, which is sponsored by Good News for All (a branch of Gideons International). Our participation in this initiative resulted in visits to over 4000 homes in areas around our church building, and in the Denton area of the city.
- We organised generational, family-focused and personal growth training events on marriage, parenting, the relevance of the Bible in our contemporary world, personal communication through the Life Languages communication tool, youth, men’s and women’s encounters, and other activities such as a Christmas event for Spanish-speaking members of our church community. An average of at least 50 people attended these training events and about 100 people attended the Christmas event.
- We invested in and supported two individuals to participate in dedicated discipleship training with YWAM (Youth With A Mission), to equip them for leadership within our church
- We intensified fund-raising activities (which started towards the end of the previous financial year) to raise funds towards the purchase of the freehold of our land and during this financial year we raised almost £100k towards this initiative.

In addition to the regular and theme-focused activities we also participated in online and in-person international meetings and conferences to encourage and enhance the spiritual and social development of our members through the teaching, inspiration, and connections that these events provide.

As part of our objective to minister to the needs of the whole person and to assist in challenging situations, we provided financial and pastoral support to individuals and families through our city groups and other individual contacts from the Senior Pastors and Leadership of the Church.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

We also contributed to the work of other organisations and activities such as the UK G12 Group of churches, our parent G12 Church in Bogota, Colombia, and the Christian Institute (a Newcastle upon Tyne based charity). We raised funds and/or supported the work of the following organisations, whose activities are broadly in line with our objectives as a charity:

- Churches in Ukraine to support their work in relocating and feeding members in their congregations who have been affected by the war with Russia. The regular reports from our contact in Ukraine are a great encouragement on how our donations are making a positive impact in meeting the needs of many people.
- Good News for Everyone (formerly Gideons) as part of our involvement in the Explore Initiative.
- The Newcastle Food Bank, to support their on-going efforts to providing emergency food supplies to people in the west of the city and beyond.
- The Christian Union at Newcastle University, to assist them in organising activities for students.

We continued with our international links and investment in the training of people. Over the past year, we maintained our connections with churches in Colombia, Sweden, Germany and other parts of the UK (e.g., Leeds, Reading, London, Windsor). This was through conference attendance, ministry visits (Colombia, Germany) and visiting speakers (Sweden). Investment in our Life Languages (LL) Certified trainers continue to provide opportunities to train church members, people from other churches and organisations in the UK and overseas, to understand their communication styles. LL identifies a person's preferred way of communicating and helps people to improve inter-personal communications between individuals, spouses, and team members. We are grateful that this has been a great tool in day-to-day life that has been appreciated by many.

To sustain the effectiveness of our online activities, and safeguarding of children during our Sunday services, we continued with investments in IT including computers, music and Audio-Visual equipment and related software (e.g., new safeguarding software) and subscriptions, and continued our subscriptions to services such as Stream Yard, Zoom, and Church Suite.

We made repairs and improvements to the building, and repairs and redecoration of the church flat; carried out an Asbestos Management Survey and re-laid the pavements around the entry/exit points to our building to improve accessibility for mobility impaired people as well as improving egress from the fire exits. We also commissioned the design and specification for accessible toilets and obtained Building Regulations Approval for their construction. Alongside these developments we made significant progress with our negotiations to purchase the freehold of our land from the leaseholder, Newcastle City Council.

The charity continues to retain the services of Pastors Clive and Sally Harding. We continue to employ Alicia Graham and Douglas Graham as part-time Pastors (Youth) (0.4FTE), a part-time (0.2FTE) Finance Assistant, Fungying Koshy, and a part-time (0.2FTE) Media and Events Co-ordinator, Charis Doherty. Our part-time (0.2FTE) Office and Building Co-ordinator, Rosalyn Vinton, who faithfully served the charity for five-and-half years, resigned her position during this financial year, to pursue other interests. Her duties were reassigned to the Finance Assistant and Media and Events Co-ordinator.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

In summary, we consider the year 2024-25 to have been a good year. The fundraising activities to support other worthy causes and for the purchase of the freehold were particularly uplifting and impactful both to our members and affected beneficiaries at large. We continue to see growth, especially in our children and young people. We continue to transform lives and provide a service to the community, development and consolidation of international links and further progress in making improvements to the building.

The Trustees are grateful both to God and to the generous giving of its members and volunteers who made this possible.

Financial Review

The result for the year is an overall surplus of £102,925 (2024: Deficit of £3,617). However, this includes a surplus on Restricted Funds for the year of £52,929, reflecting donations received towards the future purchase of the freehold of the church land. Consequently, the unrestricted surplus for the year is £49,996 (2024: Deficit £14,346).

The unrestricted deficit will be deducted from existing Unrestricted Reserves carried forward from the previous year end, leaving a balance on Unrestricted Funds at 31 March 2025 of £439,569 (2024: £389,573).

The Trustees have agreed to designate a further £15,617, representing Gift Aid on donations made specifically towards the future purchase of the freehold of the church land.

Free Reserves, defined as total non-designated Unrestricted Reserves, excluding the value of tangible fixed assets, are therefore £151,264.

The Trustees consider the financial performance of the charity to be satisfactory. We have continued to have a stable financial performance, with sufficient income being raised to cover all our expenditure. We have encouraged and seen an increase in gift-aid giving and the regular and generous online giving of most members continue to sustain our income. The use of portable card machines is further enhancing the giving of members.

Surpluses from previous financial years were invested in building improvements, and ring-fenced for the purchase of the freehold of our land, while also ensuring that enough reserves were maintained in keeping with our reserves policy.

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds different accounts in one bank to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of Unrestricted Reserves, excluding Tangible Fixed Assets, which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if IHC Newcastle were unable to continue operating. At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £30,000 (or two months of operating costs).

The Trustees have agreed to designate £15,617, representing Gift Aid on donations made specifically towards the future purchase of the freehold of the church land.

IHC Newcastle currently holds 'free' Unrestricted Reserves, defined as total non-designated Unrestricted Reserves, excluding the value of tangible fixed assets, of £151,264 at 31 March 2025, which includes the above £30,000, thereby providing a degree of additional contingency to ensure that the charity can run efficiently and meet the needs of the beneficiaries.

The majority of the additional sums held are held by the charity toward the intended purchase of the freehold of the land occupied by IHC and further known refurbishment projects.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

IHC Newcastle has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan;
- the establishment of planned action by trustees, systems and procedures to mitigate risks identified;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity currently to be:

- Reduction in donations because of cost-of-living increases for our members including high inflation, and energy costs
- Increased operating costs because of high energy costs and inflation
- An incident in respect of children or vulnerable adults
- Safeguarding issues relating to domestic abuse
- Safety of attendees in the building

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Risk Management (Cont.)

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains as low an operational cost-base as possible
- Regular management accounts are provided to the trustees, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved
- A nominated safeguarding lead, two deputy leads and a safeguarding policy are in place and training of volunteers is provided
- The charity is actively working to increase our base of support and donations

PLANS FOR FUTURE PERIODS

IHC will continue its regular activities, which include discipleship and personal evangelism, small (city) group activities and outreach to the city of Newcastle upon Tyne and beyond. Following on from the year for “taking ground” in 2024, our word for 2025 is “Different” – and during the next financial year, we will focus on consolidating and building on the gains from the previous year, and with a different attitude and perspective that reflects the possibilities that are in God.

Ongoing maintenance and further improvements will be made to the building to ensure the safety, wellbeing, and comfort of users, especially with respect to improving accessibility, and we will explore the possibility of implementing other long-standing building projects where possible. In addition, we will continue with the negotiations to purchase the freehold on the land we currently lease from Newcastle City Council and we will continue our fundraising activities until the completion of the purchase.

The Trustees will continue to review the staffing needs of IHC to ensure that there is optimum deployment of the right people to service the needs of IHC. Alongside staffing, we will also seek to further develop an effective pool of volunteers to support paid staff.

We are very grateful for the regular giving of IHC members, which is the main source of funds for all our activities. We will continue to encourage more generosity in the coming year.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
TRUSTEES' REPORT
For the year ended 31 March 2025

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

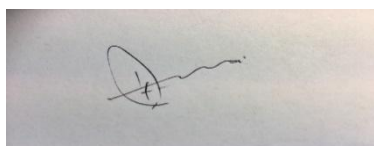
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to be 'John Musa Kamara', written on a light-colored background.

John Musa Kamara
Trustee

8 September 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF INTERNATIONAL HARVEST CHURCH NEWCASTLE LIMITED FOR THE YEAR ENDED 31 MARCH 2025

I hereby report to the Trustees/Members of International Harvest Church Newcastle (Charity Registration Number 1052178) on the accounts for the year ended 31 March 2025 set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Basis of independent examiner's statement

Having satisfied myself that the accounts of the Company are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

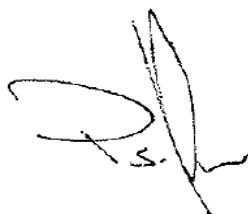
Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods or principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



8 September 2025

Pete O'Hara, FCA, Chartered Accountant
26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Income from Investments	2	3,054	-	3,054	2,158
Donations & Legacies	3	327,025	86,721	413,746	291,911
Income from Charitable Activities	4	11,091	-	11,091	514
Total Income		341,170	86,721	427,891	294,583
Expenditure					
Cost of Raising Funds	5	7,501	-	7,501	2,438
Expenditure on Charitable Activities	6	283,673	33,792	317,465	295,762
Total Expenditure		291,174	33,792	324,966	298,200
Net Income/(Expenditure)	7	49,996	52,929	102,925	(3,617)
Funds brought forward		389,573	21,201	410,774	414,391
Funds carried forward	13, 14	£439,569	£74,130	£513,699	£410,774

The notes on pages 14 to 22 form part of the financial statements.

All of the activities of the company are classed as continuing.

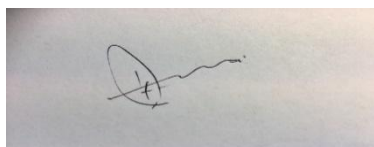
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	9	272,688	288,977
Current Assets			
Debtors	10	78,813	7,426
Cash At Bank & In Hand		174,177	122,370
		<u>252,990</u>	<u>129,796</u>
Creditors – Amounts Falling Due Within 1 Year	11	(11,979)	(7,999)
Net Current Assets/(Liabilities)		<u>241,011</u>	<u>121,797</u>
Total Net Assets	12	<u>£513,699</u>	<u>£410,774</u>
Represented by:			
Unrestricted Reserves - General	12, 13	423,952	389,573
Unrestricted Reserves - Designated		15,617	-
Unrestricted Funds - Total		<u>439,569</u>	<u>389,573</u>
Restricted Reserves	12, 13	74,130	21,201
		<u>£513,699</u>	<u>£410,774</u>

The notes on pages 14 to 22 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 8 September 2025.



John Musa Kamara
Trustee

INTERNATIONAL HARVEST CHURCH NEWCASTLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

Basis of Preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation Status

IHC Newcastle is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (Continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (Continued)

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

- Land & Buildings – 2% straight line
- Leasehold Property Improvements – 2% straight line
- Equipment - 20% straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2. Income from Investments

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Interest on cash deposits	3,054	-	3,054	2,158
	£3,054	£-	£3,054	£2,158

The 2024 total of £2,158 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from Grants, Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations				
Church Land Fund	-	82,295	82,295	9,398
External Organisation Support	-	4,426	4,426	3,683
Uncovenanted Offerings	79,562	-	79,562	64,622
Deeds of Covenant and Gift Aid	247,463	-	247,463	214,208
	£327,025	£86,721	£413,746	£291,911

Of the 2024 total of £291,911, £277,399 was attributable to Unrestricted Funds and £14,512 to Restricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Life Languages/Encounters/Lifeclass	10,459	-	10,459	394
Other Earned Income	632	-	632	120
	£11,091	£-	£11,091	£514

The 2024 total of £514 was solely attributable to Unrestricted Funds.

5. Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Little Village/Toddlers	573	-	573	-
Life Languages	2,232	-	2,232	1,014
Encounters/Lifeclass	4,696	-	4,696	1,424
	£7,501	£-	£7,501	£2,438

The 2024 total of £2,438 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Direct Activity Costs				
Religious Activities	19,364	4,426	23,790	24,531
External Organisation Support	7,200	-	7,200	8,199
G12 International Support	7,040	-	7,040	18,000
Pastors' Fees	105,627	-	105,627	101,565
Pastors' Expenses	10,710	-	10,710	9,622
Pastors' Conference Attendance & Training	4,072	-	4,072	1,184
Support Costs				
Staff Costs	50,361	-	50,361	45,329
Premises & Refurbishment Costs	34,817	-	34,817	46,471
General Office & Running Costs	41,680	-	41,680	36,697
Governance Costs				
Independent Examiner's Fees	2,340	-	2,340	2,340
Payroll Processing & Advice	462	-	462	504
Legal & Professional Fees	-	29,366	29,366	1,320
	£283,673	£33,792	£317,465	£295,762

Of the 2024 total of £295,762, £291,979 was attributable to Unrestricted Funds and £3,783 to Restricted Funds.

7. Net Income/(Expenditure)

	2025 £	2024 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	16,688	17,853
Independent Examiner's Fees – current year	2,340	2,340

8. Staff Costs & Trustees' Remuneration

	2025 £	2024 £
Gross Salary Costs	49,291	44,824
Employer's National Insurance	-	-
Employer's Pension Contributions	1,070	505
	£50,361	£45,329

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Staff Costs & Trustees' Remuneration (Cont.)

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	2025	2024
	No	No
Administrative Support	2	2

Key Management Personnel, defined as the Pastors, received remuneration of £105,627 (2024: £101,565) in the year.

In accordance with the charity's constitution, Mr C Harding, a Trustee of the charity during the year, was paid £55,062 (2024: £52,993) for his professional services, provided to the church on an arms-length basis.

In the year to 31 March 2024, in accordance with the charity's constitution, Mr A Bowie, a Trustee of the charity during the year, was paid £2,017 for his professional services, provided to the church on an arms-length basis.

No other remuneration has been paid to any Trustees in the year. Travel and subsistence expenses of £41 (2024: £Nil) were reimbursed to 1 Trustees in respect of their work on behalf of the charity.

9. Tangible Fixed Assets

	Land & Buildings £	Office, ICT & Musical Equipment £	Leasehold Property Improvements £	Total Fixed Assets £
Cost				
At 1 April 2024	374,445	74,432	241,104	689,981
Additions in year	-	399	-	399
At 31 March 2025	374,445	74,831	241,104	690,380
Accumulated Depreciation				
At 1 April 2024	294,838	67,286	38,880	401,004
Charge for year	7,489	4,009	5,190	16,688
At 31 March 2025	302,327	71,295	44,070	417,692
Net Book Value				
At 31 March 2025	£72,118	£3,536	£197,034	£272,688
At 1 April 2024	£79,607	£7,146	£202,224	£288,977

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Debtors

	2025	2024
	£	£
Prepayments	3,233	3,388
Accrued Income	5,252	4,038
Other Debtors – Freehold Land Purchase Deposit	70,000	-
Other Debtors	328	-
	£78,813	£7,426

11. Creditors – Amounts Falling Due Within 1 Year

	2025	2024
	£	£
Accruals	8,361	5,253
Other Taxes & Social Security Costs	505	424
Other Creditors	3,113	2,322
	£11,979	£7,999

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Fixed Assets	272,688	-	272,688	288,977
Debtors	78,813	-	78,813	7,426
Cash at Bank and In Hand	100,047	74,130	174,177	122,370
Creditors – Amounts Due Within 1 Year	(11,979)	-	(11,979)	(7,999)
	£439,569	£74,130	£513,699	£410,774

INTERNATIONAL HARVEST CHURCH NEWCASTLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

13. Analysis of Charitable Funds

	Fund at 1 April 2024 £	Incoming Resources in Year £	Resources Expended in Year £	Fund at 31 March 2025 £
Unrestricted Funds				
Charity General Fund	389,573	325,553	(291,174)	423,952
Church Land Fund	-	15,617	-	15,617
	389,573	341,170	(291,174)	439,569
Restricted Funds				
External Support Fund	-	4,426	(4,426)	-
Church Land Fund	21,201	82,295	(29,366)	74,130
	21,201	86,721	(33,792)	74,130
Total Funds	£410,774	£427,891	£(324,966)	£513,699

Name of Designated Fund

Description, Nature & Purpose of the Re Fund

Church Land Fund

Gift Aid on Donations received towards the cost of purchasing the freehold of IHC's current leasehold property

Name of Restricted Fund

Description, Nature & Purpose of the Restricted Fund

External Support

Donations received towards support for Ukraine and Food Banks

Church Land Fund

Donations received towards the cost of purchasing the freehold of IHC's current leasehold property

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Related Party Transactions

During the year a total of £142,397 (2024: £132,402) was paid to related parties.

Persons receiving payment in the year were:

- Mr C Harding, a Trustee of the charity, was paid for his professional services as Pastor of the Church;
- Mrs S Harding, wife of Trustee Mr C Harding, was paid for her professional services as Pastor of the Church;
- Mrs C Doherty, wife of Trustee Mr B Doherty and daughter of Trustee Mr C Harding, was paid for her services to the church;
- Mrs A Graham, daughter of Trustee Mr C Harding and sister-in-law of Trustee Mr B Doherty, was paid for her services to the church;
- Mr D Graham, son-in-law of Trustee Mr C Harding and brother-in-law of Trustee Mr B Doherty, was paid for his services to the church

16. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

17. Operating Lease Commitments

At 31 March 2025 the charity had total commitments under non-cancellable operating leases as follows

Category	Equipment
Operating leases which expire:	£
Within two to five years	<u>2,728</u>

Accounts

Registered Charity Number 1052178

INTERNATIONAL HARVEST CHURCH NEWCASTLE

**REPORT AND ACCOUNTS
For the year ending 31 March 2024**

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	International Harvest Church Newcastle
Charity registration number	1052178
Registered office	International Harvest Church, Stanhope Street, Newcastle upon Tyne NE4 5JH

Trustees

The Trustees of International Harvest Church Newcastle during the period and to the date of signing this report are as follows:

Clive Charles Harding
Andrew William Meldrum Bowie
John Musa Kamara
Andrew James Charlton
Benjamin Collum Doherty

Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Trust was established by a Trust Deed of 1 July 1957, but, pursuant to a Scheme of the Charity Commission for England and Wales, a Declaration of Trust was executed in 1993 under which the long leasehold property invested in The Trustees of International Harvest Church and the current property of the church vested in the Church Council under a Declaration of Trust was executed in the form of the Assemblies of God Model Deed prescribed under that Scheme.

The Model Deed provides that the property of the church shall be used for the furthering of the Objects of the church and for no other purpose.

Charitable Purpose

International Harvest Church (IHC) Newcastle's charitable objects are to advance the Christian faith; relieving sickness and financial hardship and to advance education.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Structure and Governance

The Trustees of the Charity form the body known as the Church Council. Ideally the membership of this body shall be between six and ten in number (and never fewer than three). The governing document allows for the remuneration of Trustees, but they must not be in a majority.

New Trustees can be proposed by any current Trustee and then discussed by the whole Church Council. Such a discussion would look at the needs of the role and the existing team, and the relative merits of the proposed candidate.

Generally, Trustees are selected from the men's Primary Twelve, who provide spiritual oversight to the Church. We recognise that this is a somewhat narrower group but believe there should be a consistency between the spiritual leadership of the church and the organisational leadership of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the church are, for the benefit of the public, to:

(i) advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

(ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; and

(iii) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

In achieving these objects, the church has organized itself in small groups known as cell (City) groups. This follows the G12 model, which emphasizes the four components of win, consolidate, disciple and send.

Health & Safety

- To provide adequate control of the health and safety risks arising from our work activities;
- To consult with our personnel on matters affecting their health and safety;
- To provide and maintain safe plant and equipment;
- To ensure safe handling and use of substances;
- To provide information, instruction and supervision for personnel;
- To ensure all personnel are competent to do their tasks, and to give adequate training;
- To prevent accidents and cases of work-related ill health;
- To maintain safe and healthy working conditions; and
- To review and revise this policy as necessary at regular intervals.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Investment Policy

All funds raised by IHC are invested directly into the operational activities of the charity in order to achieve its stated aims. Our cash reserves are kept in an interest-bearing account, and, where possible and appropriate, other investment options will be considered.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both key principles.

Principle 1 - There must be an identifiable benefit, or benefits.

IHC Newcastle's activities create opportunities for people to explore the Christian faith and find the freedom that comes from a personal relationship with Jesus. We teach and educate people on how they can do this personally. In addition, IHC also provides teaching on how to improve communication between people and other ways to strengthen families and communities and live as responsible citizens in society.

Principle 2 - Benefit must be to the public, or a section of the public.

Engagement in IHC Newcastle's public activities is open to the entire public. We work to maintain links with our local community and have hosted local community events as part of this service and benefit to the local community. For example, up to 27 children from 17 families attend our parent and toddler group, and about 10-15 people (mostly senior citizens) from the local area and around Newcastle attend our Wednesday afternoon meetings for fellowship, friendship and food. Furthermore, a recent initiative is to provide children from a nearby estate who attend our activities, with breakfast every Sunday.

IHC Newcastle's beneficiaries are therefore entirely appropriate to its aims and the public benefits from its work. All these benefits are clear, evidenced and relate directly to IHC Newcastle's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from IHC Newcastle's work.

The Charity's grant making policies

The charity does not operate an ongoing, open programme for grant-making.

The contribution of volunteers

The charity makes extensive use of volunteers to support its activities.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Our word for the year 2023 was “grow” - with the aim to grow the church community and the local communities we engage with, spiritually, numerically, and financially. The 2023/24 financial year started with this focus, and the activities and events we organised in pursuant of the objectives of the charity emphasised and encouraged the need for, and ways to grow individually and as a community. In this year, we have seen an increase in children and young people under the age of 18, who now constitute over a third of our congregation.

Our activities are open to members of the public and over this year these included the following: Regular weekly activities such as our Sunday services, small (city) groups for discipleship and empowerment, youth and teens weekly meetings; parent and toddler group (Little Village) and Wednesday mid-week meeting for members of the community, regular breakfast club for children from a nearby estate.

One-off events such as baptisms, youth summer camp, mothering Sunday, love Sunday, special weekend events (“encounters”) for men and women, training in leading meetings, Life Languages communication, Easter Sunday community event at Hodgkins Park in the west end of the city, a community party to mark the coronation of His Majesty King Charles III, and other community activities in the Denton Burn area of the city.

In addition to the regular and varied activities we also participated in online and in-person international conferences to encourage and enhance the spiritual and social development of our members through the teaching, inspiration, and connections that these events provide.

As part of our objective to minister to the needs of the whole person and to assist in challenging situations, we provided financial and pastoral support to individuals and families through our city groups and other individual contacts from the Senior Pastors and Leadership of the Church.

We provided financial assistance for the funeral of a member of our congregation and supported their family throughout their period of grief. We also contributed to the work of other organisations and activities such as the UK G12 Group of churches, the parent G12 Church in Bogota, Columbia, and the Christian Institute (a Newcastle upon Tyne based organisation).

We raised funds to support the work of the following organisations, whose activities are broadly in line with our objectives as a charity:

- Churches in Ukraine to support their work in relocating and feeding members in their congregations who have been affected by the war with Russia. The regular reports from our contact in Ukraine are a great encouragement on how our donations are making a positive impact in meeting the needs of many people.
- The Christian Unions at Northumbria and Newcastle Universities, to assist them in organising activities for students at both Universities.
- Oxford Community Church to support the work of Steve and Lorraine Thomas in their missionary and training activities in the UK and Europe.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE (Continued)

Summary of the main achievements of the charity during the year (Cont.)

We continued with our international links and investment in the training of people. Over the past year, we maintained our connections with churches in Columbia, Portugal, Spain, Germany and other parts of the UK (e.g., Leeds, Reading, London, Windsor, Oxford). This was through conference attendance, joint online meetings, ministry visits (Columbia) and visiting speakers (Portugal and Spain). Investment in our Life Languages (LL) Certified trainers continues to provide opportunities to train church members, people from other churches and organisations in the UK and overseas, to understand their communication styles. LL identifies a person's preferred way of communicating and helps people to improve inter-personal communications between individuals, spouses, and team members. We are grateful that this has been a great tool in day-to-day life that has been appreciated by many.

To sustain the effectiveness of our online activities, and safeguarding of children during our Sunday services, we continued with investments in IT including computers, music and Audio-Visual equipment and related software and subscriptions, and continued our subscriptions to services such as Stream Yard, Zoom, and Church Suite. We also purchased portable card readers in recognition that most giving is now cash-less and it is hoped that this will boost regular and special donations on Sundays and other occasions.

We made repairs and improvements to the building including the installation of security lighting, and the replacement of fire doors. The major investment in re-wiring of the building, replacement of the intruder alarm system and installation of a fire-alarm system that were commenced last financial year, are now mostly complete. The flat owned by the Charity was re-wired, and various repairs were carried out on it.

Alongside these developments we continued with negotiations to purchase the freehold of our land from the leaseholder, Newcastle City Council.

The charity continues to retain the services of Pastors Clive and Sally Harding. We continued to employ a part-time (0.2FTE) Finance Assistant, Fungying Koshy, a part-time (0.2FTE) Media and Events Co-ordinator, Charis Doherty, and a part-time (0.2FTE) Office and Building Co-ordinator, Rosalyn Vinton. Our part-time (0.2FTE) cleaner, Bogusia Reca, who faithfully served the Charity for over 13 years retired during this financial year. Due to the growth in our children and young people, and their tremendous importance to the long-term growth and benefit to the charity and society at large, we employed Alicia Graham and Douglas Graham as 0.4FTE Pastors (Youth) in June and September, respectively. The initial period of their employment will be focused on further theological training at Durham University, to better equip them for their roles as Pastors.

In summary, we consider the year 2023-24 to have been a good year. The fundraising activities to support other worthy causes were particularly uplifting and impactful both to our members and affected beneficiaries at large. We have seen growth, especially in our children and young people. We continued to transform lives and provide a service to the community, development and consolidation of international links and further progress in making improvements to the building.

The Trustees are grateful both to God and to the generous giving of its members and volunteers who made this possible.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE (Continued)

Financial Review

The result for the year is an overall deficit of £(3,617) (2023: Surplus £20,840). However, this includes a surplus on Restricted Funds for the year of £10,729, reflecting donations received towards the future purchase of the freehold of the church land. Consequently, the unrestricted deficit for the year is £(14,346) (2023: Surplus £20,840).

The unrestricted deficit will be deducted from existing Unrestricted Reserves carried forward from the previous year end, leaving a balance on Unrestricted Funds at 31 March 2024 of £389,573. Free Reserves, defined as total Unrestricted Reserves, excluding the value of tangible fixed assets, are £100,596.

The Trustees consider the financial performance of the charity to be satisfactory. We have continued to have a stable financial performance, with sufficient income being raised to cover all our expenditure. We have encouraged and seen an increase in gift-aid giving and the regular and generous online giving of most members continue to sustain our income and hope that the portable card machines could further enhance the giving of members.

The surplus from the previous financial year was invested in completing the re-wiring of the building and alarm systems, and ring-fenced for the purchase of the freehold of our land, while also ensuring that enough reserves were maintained in keeping with our reserves policy.

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds different accounts in one bank to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of Unrestricted Reserves, excluding Tangible Fixed Assets, which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if IHC Newcastle were unable to continue operating. At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £30,000 (or two months of operating costs).

IHC Newcastle currently holds 'free' Unrestricted Reserves, excluding Tangible Fixed Assets, of £100,596 at 31 March 2024, which includes the above £30,000, thereby providing a degree of additional contingency to ensure that the charity can run efficiently and meet the needs of the beneficiaries.

The majority of the additional sums held are held by the charity as a fund toward the intended purchase of the freehold of the land occupied by IHC and further known refurbishment projects.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE (Continued)

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

IHC Newcastle has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan;
- the establishment of planned action by trustees, systems and procedures to mitigate risks identified;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity currently to be:

- Reduction in donations because of the cost-of-living crises, high inflation, and energy costs
- Increased operating costs because of high energy costs
- An incident in respect of children or vulnerable adults
- Safeguarding issues relating to domestic abuse
- Safety of attendees in building

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost-base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved
- A nominated child protection officer and policies are in place
- The charity is actively working to increase our base of support and donations

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2024

PLANS FOR FUTURE PERIODS

IHC will continue its regular activities against the changing demands of the current cost-of-living-crisis. These activities include discipleship and personal evangelism, small (city) group activities and outreach to the city of Newcastle upon Tyne and beyond. Following on from the year for “growth” in 2023, the ‘word’ for 2024 is “Taking Ground” – and during the next financial year, we will focus on taking ground in consolidating and extending the progress made in the previous year, but with a focus on five areas: purchasing the freehold; prayer and the life of the Spirit; outreach in conjunction with other Churches in Newcastle in distributing a copy of a magazine about the life of Jesus Christ to every household in the city; discipleship; and in our children and young people. With regards to the purchasing of the freehold, we plan to raise a special fund to facilitate this through additional voluntary pledges and one-off donations of members for this specific purpose.

Ongoing maintenance and further improvements will be made to the building to ensure the safety, wellbeing, and comfort of users, especially with respect to improving accessibility, and we will explore the possibility of implementing other long-standing building projects where possible. In addition, we will continue with the negotiations to purchase the freehold on the land we currently lease from Newcastle City Council.

The Trustees will continue to review the staffing needs of IHC to ensure that there is optimum deployment of the right people to service the needs of IHC. Alongside staffing, we will also seek to further develop an effective pool of volunteers to support paid staff.

We are very grateful for the regular giving of IHC members, which is the main source of funds for all our activities. We look forward to seeing many more people become generous givers in the coming year.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
TRUSTEES' REPORT
For the year ended 31 March 2024

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

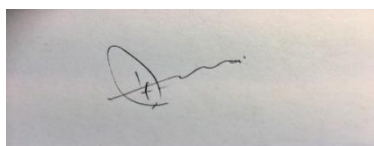
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to be 'John Musa Kamara', written on a light-colored background.

John Musa Kamara
Trustee

19 August 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF INTERNATIONAL HARVEST CHURCH NEWCASTLE LIMITED FOR THE YEAR ENDED 31 MARCH 2024

I hereby report to the Trustees/Members of International Harvest Church Newcastle (Charity Registration Number 1052178) on the accounts for the year ended 31 March 2024 set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Basis of independent examiner's statement

Having satisfied myself that the accounts of the Company are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

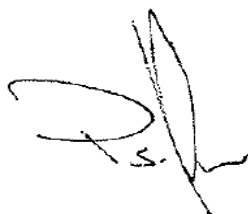
Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods or principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



19 August 2024

Pete O'Hara, FCA, Chartered Accountant
26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Income from Investments	2	2,158	-	2,158	769
Donations & Legacies	3	277,399	14,512	291,911	282,521
Income from Charitable Activities	4	514	-	514	957
Total Income		280,071	14,512	294,583	284,247
Expenditure					
Cost of Raising Funds	5	2,438	-	2,438	2,246
Expenditure on Charitable Activities	6	291,979	3,783	295,762	261,161
Total Expenditure		294,417	3,783	298,200	263,407
Net Income/(Expenditure)	7	(14,346)	10,729	(3,617)	20,840
Funds brought forward		403,919	10,472	414,391	393,551
Funds carried forward	13, 14	£389,573	£21,201	£410,774	£414,391

The notes on pages 14 to 22 form part of the financial statements.

All of the activities of the company are classed as continuing.

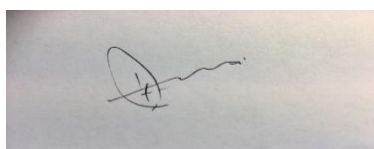
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	9	288,977	250,241
Current Assets			
Debtors	10	7,426	5,009
Cash At Bank & In Hand		122,370	166,795
		<u>129,796</u>	<u>171,804</u>
Creditors – Amounts Falling Due Within 1 Year	11	(7,999)	(7,654)
Net Current Assets/(Liabilities)		<u>121,797</u>	<u>164,150</u>
Total Net Assets	12	<u>£410,774</u>	<u>£414,391</u>
Represented by:			
Unrestricted Reserves	12, 13	389,573	403,919
Restricted Reserves	12, 13	21,201	10,472
		<u>£410,774</u>	<u>£414,391</u>

The notes on pages 14 to 22 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 19 August 2024.



John Musa Kamara
Trustee

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

Basis of Preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation Status

IHC Newcastle is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (Continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (Continued)

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

- Land & Buildings – 2% straight line
- Leasehold Property Improvements – 2% straight line
- Equipment - 20% straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2. Income from Investments

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Interest on cash deposits	2,158	-	2,158	769
	£2,158	£-	£2,158	£769

The 2023 total of £769 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations				
Church Land Fund	-	9,398	9,398	-
External Organisation Support	-	3,683	3,683	5,519
G12 International Support	-	-	-	4,344
G12 UK Support	-	-	-	800
Uncovenanted Offerings	63,291	1,331	64,622	74,997
Deeds of Covenant and Gift Aid	214,108	100	214,208	196,861
	£277,399	£14,512	£291,911	£282,521

Of the 2023 total of £282,521, £277,002 was attributable to Unrestricted Funds and £5,519 to Restricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Life Languages/Encounters/Lifeclass	394	-	394	385
Other Income	120	-	120	572
	£514	£-	£514	£957

The 2023 total of £957 was solely attributable to Unrestricted Funds.

5. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Community Events	-	-	-	277
Life Languages	1,014	-	1,014	951
Encounters/Lifeclass	1,424	-	1,424	1,018
	£2,438	£-	£2,438	£2,246

The 2023 total of £2,246 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Direct Activity Costs				
Religious Activities	24,531	-	24,531	16,776
External Organisation Support	4,416	3,783	8,199	12,000
G12 International Support	18,000	-	18,000	18,000
Pastors' Fees	101,565	-	101,565	94,479
Pastors' Expenses	9,622	-	9,622	8,287
Pastors' Conference Attendance & Training	1,184	-	1,184	1,719
Support Costs				
Staff Costs	45,329	-	45,329	23,291
Premises & Refurbishment Costs	46,471	-	46,471	49,279
General Office & Running Costs	36,697	-	36,697	33,304
Governance Costs				
Independent Examiner's Fees	2,340	-	2,340	2,340
Payroll Processing & Advice	504	-	504	468
Legal & Professional Fees	1,320	-	1,320	1,218
	£291,979	£3,783	£295,762	£261,161

Of the 2023 total of £261,161, £255,642 was attributable to Unrestricted Funds and £5,519 to Restricted Funds.

7. Net Income/(Expenditure)

	2024 £	2023 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	17,853	19,796
Independent Examiner's Fees – current year	2,340	2,340

8. Staff Costs & Trustees' Remuneration

	2024 £	2023 £
Gross Salary Costs	44,824	23,165
Employer's National Insurance	-	-
Employer's Pension Contributions	505	126
	£45,329	£23,291

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Staff Costs & Trustees' Remuneration (Cont.)

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	2024	2023
	No	No
Administrative Support	2	1

Key Management Personnel, defined as the Pastors, received remuneration of £101,565 (2023: £94,479) in the year.

In accordance with the charity's constitution, Mr C Harding, a Trustee of the charity during the year, was paid £52,993 (2023: £49,251) for his professional services, provided to the church on an arms-length basis.

In the year to 31 March 2024, in accordance with the charity's constitution, Mr A Bowie, a Trustee of the charity during the year, was paid £2,017 (2023: £1,848) for his professional services, provided to the church on an arms-length basis.

No other remuneration has been paid to any Trustees in the year and no travel and subsistence expenses (2023: £Nil) were reimbursed to Trustees in respect of their attendance at meetings of the charity.

9. Tangible Fixed Assets

	Land & Buildings £	Office, ICT & Musical Equipment £	Leasehold Property Improvements £	Total Fixed Assets £
Cost				
At 1 April 2023	374,445	67,607	191,340	633,392
Additions in year	-	6,825	49,764	56,589
At 31 March 2024	374,445	74,432	241,104	689,981
Accumulated Depreciation				
At 1 April 2023	287,349	62,115	33,687	383,151
Charge for year	7,489	5,171	5,193	17,853
At 31 March 2024	294,838	67,286	38,880	401,004
Net Book Value				
At 31 March 2024	£79,607	£7,146	£202,224	£288,977
At 1 April 2023	£87,096	£5,492	£157,653	£250,241

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Debtors

	2024	2023
	£	£
Prepayments	3,388	1,046
Accrued Income	4,038	3,870
Other Debtors	-	93
	£7,426	£5,009

11. Creditors – Amounts Falling Due Within 1 Year

	2024	2023
	£	£
Accruals	5,253	4,989
Other Taxes & Social Security Costs	424	54
Other Creditors	2,322	2,611
	£7,999	£7,654

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Fixed Assets	288,977	-	288,977	250,241
Debtors	7,426	-	7,426	5,009
Cash at Bank and In Hand	101,169	21,201	122,370	166,795
Creditors – Amounts Due Within 1 Year	(7,999)	-	(7,999)	(7,654)
	£389,573	£21,201	£410,774	£414,391

13. Analysis of Charitable Funds

	Fund at 1 April 2023	Incoming Resources in Year	Resources Expended in Year	Fund at 31 March 2024
	£	£	£	£
Unrestricted Funds				
Charity General Fund	403,919	280,071	(294,417)	389,573
Restricted Funds				
Ukraine Special Offering	-	3,783	(3,783)	-
Giving for the Ground / Church Land Fund	10,472	10,729	-	21,201
	10,472	14,512	(3,783)	21,201
Total Funds	£414,391	£294,583	£(298,200)	£410,774

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Analysis of Charitable Funds (Cont.)

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
External Organisation Support	Donations received towards support for Ukraine, Syria and Turkey (via Open Doors) and Food Banks
Giving for the Ground / Church Land Fund	Donations received towards the cost of purchasing the freehold of IHC's current leasehold property

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Related Party Transactions

During the year a total of £132,402 (2023 £112,398) was paid to related parties.

Persons receiving payment in the year were:

- Mr C Harding, a Trustee of the charity, was paid for his professional services as Pastor of the Church;
- Mrs S Harding, wife of Trustee Mr C Harding, was paid for her professional services as Pastor of the Church;
- Mrs C Doherty, wife of Trustee Mr B Doherty and daughter of Trustee Mr C Harding, was paid for her services to the church;
- Mrs A Graham, daughter of Trustee Mr C Harding and sister-in-law of Trustee Mr B Doherty, was paid for her services to the church;
- Mr D Graham, son-in-law of Trustee Mr C Harding and brother-in-law of Trustee Mr B Doherty, was paid for his services to the church
- Mr M Harding, brother of Trustee Mr C Harding, was paid for his professional services in respect of maintenance work;
- Mr A Bowie, a Trustee of the charity, was paid for his professional services to project manage a project to re-wire and upgrade the alarm system of the IHC building.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

16. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

17. Operating Lease Commitments

At 31 March 2024 the charity had total commitments under non-cancellable operating leases as follows

Category	Equipment
Operating leases which expire:	£
Within two to five years	<u>2,728</u>

Accounts

Registered Charity Number 1052178

INTERNATIONAL HARVEST CHURCH NEWCASTLE

**REPORT AND ACCOUNTS
For the year ending 31 March 2023**

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	International Harvest Church Newcastle
Charity registration number	1052178
Registered office	International Harvest Church, Stanhope Street, Newcastle upon Tyne NE4 5JH

Trustees

The Trustees of International Harvest Church Newcastle during the period and to the date of signing this report are as follows:

Clive Charles Harding
Andrew William Meldrum Bowie
John Musa Kamara
Andrew James Charlton
Benjamin Collum Doherty

Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Trust was established by a Trust Deed of 1 July 1957, but, pursuant to a Scheme of the Charity Commission for England and Wales, a Declaration of Trust was executed in 1993 under which the long leasehold property invested in The Trustees of International Harvest Church and the current property of the church vested in the Church Council under a Declaration of Trust was executed in the form of the Assemblies of God Model Deed prescribed under that Scheme.

The Model Deed provides that the property of the church shall be used for the furthering of the Objects of the church and for no other purpose.

Charitable Purpose

International Harvest Church (IHC) Newcastle's charitable objects are to advance the Christian faith; relieving sickness and financial hardship and to advance education.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Structure and Governance

The Trustees of the Charity form the body known as the Church Council. Ideally the membership of this body shall be between six and ten in number (and never fewer than three). The governing document allows for the remuneration of Trustees, but they must not be in a majority.

New Trustees can be proposed by any current Trustee and then discussed by the whole Church Council. Such a discussion would look at the needs of the role and the existing team, and the relative merits of the proposed candidate.

Generally, Trustees are selected from the men's Primary Twelve, who provide spiritual oversight to the Church. We recognise that this is a somewhat narrower group but believe there should be a consistency between the spiritual leadership of the church and the organisational leadership of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the church are, for the benefit of the public, to:

- (i) advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

In achieving these objects, the church has organized itself in small groups known as cell (City) groups. This follows the G12 model, which emphasizes the four components of win, consolidate, disciple and send.

Health & Safety

- To provide adequate control of the health and safety risks arising from our work activities;
- To consult with our personnel on matters affecting their health and safety;
- To provide and maintain safe plant and equipment;
- To ensure safe handling and use of substances;
- To provide information, instruction and supervision for personnel;
- To ensure all personnel are competent to do their tasks, and to give adequate training;
- To prevent accidents and cases of work-related ill health;
- To maintain safe and healthy working conditions; and
- To review and revise this policy as necessary at regular intervals.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Investment Policy

All funds raised by IHC are invested directly into the operational activities of the charity in order to achieve its stated aims. Our cash reserves are kept in an interest-bearing account, and, where possible and appropriate, other investment options will be considered.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both key principles.

Principle 1 - There must be an identifiable benefit, or benefits.

IHC Newcastle's activities create opportunities for people to explore the Christian faith and find the freedom that comes from a personal relationship with Jesus. We teach and educate people on how they can do this personally. In addition, IHC also provides teaching on how to improve communication between people and other ways to strengthen families and communities and live as responsible citizens in society.

Principle 2 - Benefit must be to the public, or a section of the public.

Engagement in IHC Newcastle's public activities is open to the entire public. We work to maintain links with our local community and have hosted local community events as part of this service and benefit to the local community.

IHC Newcastle's beneficiaries are therefore entirely appropriate to its aims and the public benefits from its work. All these benefits are clear, evidenced and relate directly to IHC Newcastle's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from IHC Newcastle's work.

The Charity's grant making policies

The charity does not operate an ongoing, open programme for grant-making.

The contribution of volunteers

The charity makes extensive use of volunteers to support its activities.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

At the start of this financial year, most COVID-19 related restrictions had been lifted by the UK Government, and most of our activities were held in-person. We continued to pursue the objectives of the Charity through regular weekly Sunday services, small (city) group meetings and other activities.

One highlight from our Sunday services was the continuation of a series of teachings on the Kingdom of God (started at the beginning of the calendar year) with encouragement on how the nature and values of God's Kingdom (e.g., right relationships - with God and other people, love, service, justice, etc.) should influence our lives, relationships, and actions towards others.

Our weekly Sunday services were a mixture of informal ("Sunday Unplugged") and formal ("Sunday Plus") gatherings. "Sunday Unplugged" meetings were designed to encourage more engagement among our members. "Sunday Plus" meetings were held monthly and included family-fun activities for the benefit of our members and the wider public, and fund-raising for causes that are in line with the objectives of the Charity.

In addition to the regular and varied activities we also participated in online and in-person international conferences to encourage and enhance the spiritual and social development of our members through the teaching, inspiration, and connections that these events provide.

As part of our objective to minister to the needs of the whole person, and our response to the teachings on the Kingdom of God, we provided financial and other support to individuals and families through our city groups and other individual contacts from the Senior Pastors and Leadership of the Church. We also contributed to the work of other organisations and activities such as the UK G12 Group of churches, the parent G12 Church in Bogota, Columbia, and the Christian Institute. We raised funds to support the work of the following organisations, whose activities are broadly in line with our objectives as a charity:

- Churches in Ukraine to support their work in relocating and feeding members in their congregations who have been affected by the war with Russia. The regular reports from our contact in Ukraine are a great encouragement on how our donations are making a positive impact in meeting the needs of many people.
- West End Food Bank Newcastle – helping local people deal with the cost-of-living crisis by providing food parcels to those in need.
- Open Doors UK & Ireland – an organisation which supports persecuted Christians worldwide.
- The Christian Unions at Northumbria and Newcastle Universities, to assist them in organising activities for students at both Universities.

We continued with our international links and investment in the training of people. Over the past year, we maintained our connections with churches in Sweden, Columbia, and Germany. This was through conference attendance and training activities. Investment in our Life Languages (LL) Certified trainers continues to provide opportunities to train church members, people from other churches and organisations in the UK and overseas, to understand their communication styles. LL identifies a person's preferred way of communicating and helps people to improve inter-personal communications between individuals, spouses, and team members. We are grateful that this has been a great tool in day-to-day life that has been appreciated by many.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE (Continued)

Summary of the main achievements of the charity during the year (Cont.)

To sustain the effectiveness of our online and hybrid activities, we continued with investments in IT and multi-media hardware and software, and continued our subscriptions to services such as Stream Yard, Zoom, and Church Suite.

We continue to make repairs and improvements to the building (e.g., in the foyer, replacing the flooring in the creche space, and upgrades to security in the building, repairs to the drains, etc.). We also commissioned and commenced the re-wiring of the building, the replacement of the intruder alarm system and the installation of a fire-alarm system in the building. This was a major investment which utilised a significant proportion of our reserves from last financial year.

Alongside these developments we continued with negotiations to purchase the freehold of our land from the leaseholder, Newcastle City Council.

The charity continues to retain the services of Pastors Clive and Sally Harding. We continued to employ a part-time (0.2FTE) cleaner, Bogusia Reca, a part-time (0.2FTE) Finance Assistant, Fungying Koshy, a part-time (0.2FTE) Media and Events Co-ordinator, Charis Doherty, and a part-time (0.2FTE) Office and Building Co-ordinator, Rosalyn Vinton.

In summary, we consider the year 2022-23 to have been a good year. The fundraising activities to support other worthy causes were particularly uplifting and impactful both to our members and affected beneficiaries at large. We continued to transform lives and provide a service to the community, development and consolidation of international links and further progress in making improvements to the building.

The Trustees are grateful both to God and to the generous giving of its members and volunteers who made this possible.

Financial Review

The result for the year is an unrestricted surplus of £20,840 (2022: Surplus £20,033).

The surplus will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 March 2023 of £403,919. Free Reserves, defined as total Unrestricted Reserves, excluding the value of tangible fixed assets, are £153,678.

The Trustees consider the financial performance of the charity to be satisfactory.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE (Continued)

Financial Review (Cont.)

We have continued to have a stable financial performance, with sufficient income being raised to cover all our expenditure. We have encouraged and seen an increase in gift-aid giving and the regular and generous online giving of most members continue to sustain our income.

The surplus from the previous financial year was invested in re-wiring of the building and alarm systems, and ring-fenced for the purchase of the freehold of our land, while also ensuring that enough reserves were maintained in keeping with our reserves policy.

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds different accounts in one bank to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of Unrestricted Reserves, excluding Tangible Fixed Assets, which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if IHC Newcastle were unable to continue operating.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £30,000 (or two months of operating costs).

IHC Newcastle currently holds 'free' Unrestricted Reserves, excluding Tangible Fixed Assets, of £153,678 at 31 March 2023, which includes the above £30,000, thereby providing a degree of additional contingency to ensure that the charity can run efficiently and meet the needs of the beneficiaries.

A further £30,000 has then been ring-fenced for ongoing building improvements, but the majority of the additional sums held has been accrued by the charity as a fund toward the intended purchase of the freehold of the land occupied by IHC and further known refurbishment projects.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE (Continued)

Risk Management (Cont.)

IHC Newcastle has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan;
- the establishment of planned action by trustees, systems and procedures to mitigate risks identified;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity currently to be:

- Reduction in donations because of the cost-of-living crises, high inflation, and energy costs
- Increased operating costs because of high energy costs
- An incident in respect of children or vulnerable adults
- Safeguarding issues relating to domestic abuse
- Safety of attendees in building

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost-base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved
- A nominated child protection officer and policies are in place
- The charity is actively working to increase our base of support and donations

PLANS FOR FUTURE PERIODS

IHC will continue its regular activities against the changing demands of the current cost-of-living-crisis. These activities include discipleship and personal evangelism, small (city) group activities and outreach to the city of Newcastle upon Tyne and beyond. We will also continue with our push for growth in response to our word for the year (Grow) through City Groups

Ongoing maintenance and further improvements will be made to the building to ensure the safety, wellbeing, and comfort of users, and we will explore the possibility of implementing other long-standing building projects where possible. In addition, we will continue with the negotiations to purchase the freehold on the land we currently lease from Newcastle City Council.

The Trustees will continue to review the staffing needs of IHC to ensure that there is optimum deployment of the right people to service the needs of IHC. Alongside staffing, we will also seek to further develop an effective pool of volunteers to support paid staff.

We are very grateful for the regular giving of IHC members, which is the main source of funds for all our activities. We look forward to seeing many more people become generous givers in the coming year.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
TRUSTEES' REPORT
For the year ended 31 March 2023

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

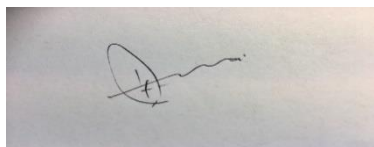
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'John Musa Kamara', is written over a light blue horizontal line.

John Musa Kamara
Trustee

6 September 2023

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF INTERNATIONAL HARVEST CHURCH NEWCASTLE LIMITED FOR THE YEAR ENDED 31 MARCH 2023

I hereby report to the Trustees/Members of International Harvest Church Newcastle (Charity Registration Number 1052178) on the accounts for the year ended 31 March 2023 set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Basis of independent examiner's statement

Having satisfied myself that the accounts of the Company are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

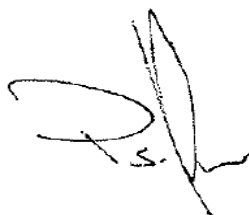
Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods or principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



6 September 2023

Pete O'Hara, FCA, Chartered Accountant

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Income from Investments	2	769	-	769	20
Donations & Legacies	3	277,002	5,519	282,521	263,448
Income from Charitable Activities	4	957	-	957	6,799
Total Income		278,728	5,519	284,247	270,267
Expenditure					
Cost of Raising Funds	5	2,246	-	2,246	3,557
Expenditure on Charitable Activities	6	255,642	5,519	261,161	236,205
Total Expenditure		257,888	5,519	263,407	239,762
Net Income/(Expenditure)	7	20,840	-	20,840	30,505
Funds brought forward		383,079	10,472	393,551	363,046
Funds carried forward	13, 14	£403,919	£10,472	£414,391	£393,551

The notes on pages 13 to 21 form part of the financial statements.

All of the activities of the company are classed as continuing.

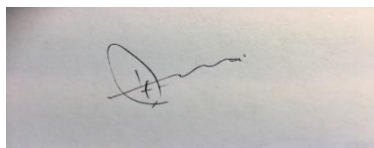
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	9	250,241	226,029
Current Assets			
Debtors	10	5,009	5,313
Cash At Bank & In Hand		166,795	166,375
		<u>171,804</u>	<u>171,688</u>
Creditors – Amounts Falling Due Within 1 Year	11	(7,654)	(4,166)
Net Current Assets/(Liabilities)		<u>164,150</u>	<u>167,522</u>
Total Net Assets	12	<u>£414,391</u>	<u>£393,551</u>
Represented by:			
Unrestricted Reserves	12, 13	403,919	383,079
Restricted Reserves	12, 13	10,472	10,472
		<u>£414,391</u>	<u>£393,551</u>

The notes on pages 13 to 21 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 6 September 2023.



John Musa Kamara
Trustee

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Basis of Preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation Status

IHC Newcastle is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (Continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (Continued)

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

- Land & Buildings – 2% straight line
- Leasehold Property Improvements – 2% straight line
- Equipment - 20% straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Interest on cash deposits	769	-	769	20
	£769	£-	£769	£20

The 2022 total of £20 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
External Organisation Support	-	5,519	5,519	3,476
G12 International Support	4,344	-	4,344	8,203
G12 UK Support	800	-	800	-
Uncovenanted Offerings	74,997	-	74,997	60,331
Deeds of Covenant and Gift Aid	196,861	-	196,861	191,438
	£277,002	£5,519	£282,521	£263,448

Of the 2022 total of £263,448, £241,297 was attributable to Unrestricted Funds and £22,151 to Restricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Life Languages/Encounters/Lifeclass	385	-	385	6,770
Other Income	572	-	572	29
	£957	£-	£957	£6,799

The 2022 total of £6,799 was solely attributable to Unrestricted Funds.

5. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Community Events	277	-	277	226
Life Languages	951	-	951	3,310
Encounters/Lifeclass	1,018	-	1,018	21
	£2,246	£-	£2,246	£3,557

The 2022 total of £3,557 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Direct Activity Costs				
Religious Activities	16,776	-	16,776	16,645
External Organisation Support	6,481	5,519	12,000	4,500
G12 International Support	18,000	-	18,000	30,549
Pastors' Fees	94,479	-	94,479	89,554
Pastors' Expenses	8,287	-	8,287	3,036
Pastors' Conference Attendance & Training	1,719	-	1,719	934
Support Costs				
Staff Costs	23,291	-	23,291	25,050
Premises & Refurbishment Costs	49,279	-	49,279	27,365
General Office & Running Costs	33,304	-	33,304	31,703
Governance Costs				
Independent Examiner's Fees	2,340	-	2,340	2,340
Payroll Processing & Advice	468	-	468	1,554
Legal & Professional Fees	1,218	-	1,218	2,975
	£255,642	£5,519	£261,161	£236,205

Of the 2022 total of £236,205, £224,526 was attributable to Unrestricted Funds and £11,679 to Restricted Funds.

7. Net Income/(Expenditure)

	2023 £	2022 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	19,796	19,938
Independent Examiner's Fees – current year	2,340	2,340

8. Staff Costs & Trustees' Remuneration

	2023 £	2022 £
Gross Salary Costs	23,165	24,851
Employer's National Insurance	-	-
Employer's Pension Contributions	126	199
	£23,291	£25,050

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Staff Costs & Trustees' Remuneration (Cont.)

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	2023	2022
	No	No
Administrative Support	1	1

Key Management Personnel, defined as the Pastors, received remuneration of £94,479 (2022: £89,554) in the year.

In accordance with the charity's constitution, Mr C Harding, a Trustee of the charity during the year, was paid £49,251 (2022: £46,683) for his professional services, provided to the church on an arms-length basis.

In accordance with the charity's constitution, Mr A Bowie, a Trustee of the charity during the year, was paid £1,848 (2022: £Nil) for his professional services, provided to the church on an arms-length basis.

No other remuneration has been paid to any Trustees in the year and no travel and subsistence expenses (2022: £Nil) were reimbursed to Trustees in respect of their attendance at meetings of the charity.

9. Tangible Fixed Assets

	Land & Buildings	Office, ICT & Musical Equipment	Leasehold Property Improvements	Total Fixed Assets
	£	£	£	£
Cost				
At 1 April 2022	374,445	62,417	152,522	589,384
Additions in year	-	5,190	38,818	44,008
At 31 March 2023	374,445	67,607	191,340	633,392
Accumulated Depreciation				
At 1 April 2022	279,860	53,816	29,679	363,355
Charge for year	7,489	8,299	4,008	19,796
At 31 March 2023	287,349	62,115	33,687	383,151
Net Book Value				
At 31 March 2023	£87,096	£5,492	£157,653	£250,241
At 1 April 2022	£94,585	£8,601	£122,843	£226,029

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Debtors

	2023	2022
	£	£
Prepayments	1,046	1,072
Accrued Income – Gift Aid	3,870	4,241
Other Debtors	93	-
	£5,009	£5,313

11. Creditors – Amounts Falling Due Within 1 Year

	2023	2022
	£	£
Accruals	4,989	3,298
Other Taxes & Social Security Costs	54	122
Other Creditors	2,611	746
	£7,654	£4,166

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Fixed Assets	250,241	-	250,241	226,029
Debtors	5,009	-	5,009	5,313
Cash at Bank and In Hand	156,323	10,472	166,795	166,375
Creditors – Amounts Due Within 1 Year	(7,654)	-	(7,654)	(4,166)
	£403,919	£10,472	£414,391	£393,551

13. Analysis of Charitable Funds

	Fund at 1 April 2022	Incoming Resources in Year	Resources Expended in Year	Fund at 31 March 2023
	£	£	£	£
Unrestricted Funds				
Charity General Fund	383,079	278,728	(257,888)	403,919
Restricted Funds				
External Organisation Support	-	5,519	(5,519)	-
Giving for the Ground	10,472	-	-	10,472
	10,472	5,519	(5,519)	10,472
Total Funds	£393,551	£284,247	£(263,407)	£414,391

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of Charitable Funds (Cont.)

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
External Organisation Support	Donations received towards support for Ukraine, Syria and Turkey (via Open Doors) and Food Banks
Giving for the Ground	Donations received towards the cost of purchasing the freehold of IHC's current leasehold property

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Related Party Transactions

During the year a total of £112,398 (2022 £102,416) was paid to related parties.

Persons receiving payment in the year were:

- Mr C Harding, a Trustee of the charity, was paid for his professional services as Pastor of the Church;
- Mrs S Harding, wife of Trustee Mr C Harding, was paid for her professional services as Pastor of the Church;
- Mrs C Doherty, wife of Trustee Mr B Doherty and daughter of Trustee Mr C Harding, was paid for her services to the church;
- Mr R Harding, son of Trustee Mr C Harding, was given a cash gift for external ministry support;
- Mr M Harding, brother of Trustee Mr C Harding, was paid for his professional services in respect of maintenance work;
- Mr A Bowie, a Trustee of the charity, was paid for his professional services to project manage a project to re-wire and upgrade the alarm system of the IHC building.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

17. Operating Lease Commitments

At 31 March 2023 the charity had total commitments under non-cancellable operating leases as follows

Category	Equipment
Operating leases which expire:	£
Within two to five years	<u>2,728</u>

Accounts

Registered Charity Number 1052178

INTERNATIONAL HARVEST CHURCH NEWCASTLE

**REPORT AND ACCOUNTS
For the year ending 31 March 2022**

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	International Harvest Church Newcastle
Charity registration number	1052178
Registered office	International Harvest Church, Stanhope Street, Newcastle upon Tyne NE4 5JH

Trustees

The Trustees of International Harvest Church Newcastle during the period and to the date of signing this report are as follows:

Clive Charles Harding
Andrew William Meldrum Bowie
John Musa Kamara
Andrew James Charlton
Benjamin Collum Doherty

Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Trust was established by a Trust Deed of 1 July 1957, but, pursuant to a Scheme of the Charity Commission for England and Wales, a Declaration of Trust was executed in 1993 under which the long leasehold property invested in The Trustees of International Harvest Church and the current property of the church vested in the Church Council under a Declaration of Trust was executed in the form of the Assemblies of God Model Deed prescribed under that Scheme.

The Model Deed provides that the property of the church shall be used for the furthering of the Objects of the church and for no other purpose.

Charitable Purpose

International Harvest Church (IHC) Newcastle's charitable objects are to advance the Christian faith; relieving sickness and financial hardship and to advance education.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Structure and Governance

The Trustees of the Charity form the body known as the Church Council. Ideally the membership of this body shall be between six and ten in number (and never fewer than three). The governing document allows for the remuneration of Trustees, but they must not be in a majority.

New Trustees can be proposed by any current Trustee and then discussed by the whole Church Council. Such a discussion would look at the needs of the role and the existing team, and the relative merits of the proposed candidate.

Generally, Trustees are selected from the men's Primary Twelve, who provide spiritual oversight to the Church. We recognise that this is a somewhat narrower group but believe there should be a consistency between the spiritual leadership of the church and the organisational leadership of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the church are, for the benefit of the public, to:

- (i) advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

In achieving these objects, the church has organized itself in small groups known as cell (City) groups. This follows the G12 model, which emphasizes the four components of win, consolidate, disciple and send.

Health & Safety

- To provide adequate control of the health and safety risks arising from our work activities;
- To consult with our personnel on matters affecting their health and safety;
- To provide and maintain safe plant and equipment;
- To ensure safe handling and use of substances;
- To provide information, instruction and supervision for personnel;
- To ensure all personnel are competent to do their tasks, and to give adequate training;
- To prevent accidents and cases of work-related ill health;
- To maintain safe and healthy working conditions; and
- To review and revise this policy as necessary at regular intervals.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Investment Policy

All funds raised by IHC are invested directly into the operational activities of the charity in order to achieve its stated aims. Our cash reserves are kept in an interest-bearing account, and, where possible and appropriate, other investment options will be considered.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

IHC Newcastle's activities create opportunities for people to explore the Christian faith and find the freedom that comes from a personal relationship with Jesus. We teach and educate people on how they can do this personally. In addition, IHC also provides teaching on how to improve communication between people and other ways to strengthen families and communities, and live as responsible citizens in society.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in IHC Newcastle's public activities is open to the entire general public. We work to maintain links with our local community and have hosted local community events as part of this service and benefit to the local community

IHC Newcastle's beneficiaries are therefore entirely appropriate to its aims and the public as a whole benefits from its work. All these benefits are clear, evidenced and relate directly to IHC Newcastle's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from IHC Newcastle's work.

The Charity's grant making policies

The charity does not operate an ongoing, open programme for grant-making.

The contribution of volunteers

The charity makes extensive use of volunteers to support its activities.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

At the start of this financial year, COVID-19 related restrictions were still in place, but with the prospect of these being eased by the summer of 2021. Within the scope of the UK Government's social distancing regulations and guidelines, we pursued the objectives of the Charity through regular weekly Sunday services, small (city) group meetings and other activities. We also implemented a mission strategy of 'sending', to encourage active participation of our members and maximise the impact of our activities. City groups were commissioned (or 'sent') in pairs, to take the church 'out there' (i.e., beyond the confines of our building) and reach out to different communities in teaching, encouraging and motivating people to become better individuals who make a positive contribution to families and society at large. The outworking of this strategy saw Sunday and outreach activities organised at different times and locations, including meeting in a community centre in the West End of the city, in people's homes, and in a local park. Many opportunities were provided for the leadership development of members and in making many contacts with people who had previously not been part of the Church.

In addition to the regular and varied activities of the City Group 'pairs', we also achieved the following:

- Organised monthly (hybrid) gatherings of the whole church to provide mutual encouragement, and support for everyone. These gatherings included refreshments and family-fun activities and members of the local community were invited to take part.
- Participated in online international conferences to encourage and enhance the spiritual and social development of our members through the teaching, inspiration, and connections that these events provide.
- The resurfacing of our car parks through the assistance provided to Newcastle United Foundation (NUF) and their contractors, Robertsons, in granting them access through our land, to facilitate the development of the NUF building which borders the Church property.

As part of our objective to minister to the needs of the whole person, we provided financial and other support for individuals and families through our city groups and other individual contacts from the Senior Pastors and Leadership of the Church. We also contributed to the work of other organisations and activities such as the UK G12 Group of churches and the Christian Institute. We raised substantial funds to support the work of the following organisations, whose activities are broadly in line with our objectives as a charity:

- Look Around – an organisation which helps people with drug and alcohol addiction by providing services to help them deal with the problem and reintegrate them into society without the need for ongoing dependency on medication.
- Open Doors UK & Ireland – an organisation which supports persecuted Christians worldwide.
- West End Food Bank Newcastle – helping local people deal with the cost-of-living crisis by providing food parcels to those in need.
- Churches in Ukraine to support their work in relocating and feeding members in their congregations who have been affected by the war with Russia.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE (Continued)

Summary of the main achievements of the charity during the year (Cont.)

We continued with our international links and investment in the training of people. Over the past year, we maintained our connections with churches in Sweden, Columbia, Germany, and the USA. This was through conference attendance and training activities. Investment in our Life Languages (LL) Certified trainers continues to provide opportunities to train church members, people from other churches and organisations in the UK and overseas, to understand their communication styles. LL identifies a person's preferred way of communicating and helps people to improve inter-personal communications between individuals, spouses, and team members. We are grateful that this has been a great tool in day-to-day life that has been appreciated by many.

To sustain the effectiveness of our online and hybrid activities, we made further investments in IT and multi-media hardware and software, and continued our subscriptions to services such as Stream Yard, Zoom, and Church Suite. We also carried out improvements and essential maintenance to the building and replaced the windows with triple-glazed aluminium-framed windows for more durability and energy efficiency. Plans for ongoing building maintenance and improvements, including the rewiring of the building, and replacement of the fire-alarm system, continue to be considered.

Alongside these developments we commenced negotiations to purchase the freehold of our land from the leaseholder, Newcastle City Council. We also commissioned a valuation survey of the land and engaged the services of a firm of commercial property surveyors to assist us in our negotiations with the Council.

The charity continues to retain the services of Pastors Clive and Sally Harding. We continued to employ a part-time (0.2FTE) cleaner, Bogusia Reca, a part-time (0.2FTE) Finance Assistant, Fungying Koshy, a part-time (0.4FTE) Media and Events Co-ordinator, Charis Doherty, and a part-time (0.2FTE) Office and Building Co-ordinator, Rosalyn Vinton.

In summary, we consider the year 2021-22 to have been a good year despite the challenges posed by the effects of the COVID-19 pandemic. The church 'out-there' and fundraising activities to support other worthy causes were particularly uplifting and impactful both to our members and affected beneficiaries at large. We continued to transform lives and provide a service to the community, development and consolidation of international links and further progress in making improvements to the building.

The Trustees are grateful both to God and to the generous giving of its members and volunteers who made this possible.

Financial Review

The out-turn for the year is an unrestricted surplus of £20,033 (2021: Surplus £43,347).

The surplus will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 March 2022 of £383,079. Free Reserves, defined as total Unrestricted Reserves, excluding the value of tangible fixed assets, are £157,050.

The Trustees consider the financial performance of the charity to be satisfactory.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE (Continued)

Financial Review (Cont.)

We have continued to have a stable financial performance, with sufficient income being raised to cover all our expenditure. The inability to physically meet in the building for some parts of the year had a slight effect on weekly cash donations. But the regular and generous online giving of most members more than made up for this shortfall. Relatively less use of the building also resulted in less expenditure and, therefore, we had a net surplus of income over expenditure.

The surplus from the previous financial year was invested in some building improvements (e.g., replacement of windows) and ring-fenced for the purchase of the freehold of our land, while also ensuring that enough reserves were maintained in keeping with our reserves policy.

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds different accounts in one bank to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of Unrestricted Reserves, excluding Tangible Fixed Assets, which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if IHC Newcastle were unable to continue operating.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £30,000 (or two months of operating costs).

IHC Newcastle currently holds 'free' Unrestricted Reserves, excluding Tangible Fixed Assets, of £157,050 at 31 March 2022, providing a degree of additional contingency to ensure that the charity can run efficiently and meet the needs of the beneficiaries. £120,000 of this amount has also been ring-fenced for the purchase of the freehold, building improvement and other projects which have been put on hold or delayed because of the Coronavirus pandemic.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE (Continued)

Risk Management (Cont.)

IHC Newcastle has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of planned action by trustees, systems and procedures to mitigate risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity currently to be:

- Inability to fully resume normal activities post pandemic
- Reduction in donations because of the cost-of-living crises, high inflation, and energy costs
- Increased operating costs because of high energy costs
- An incident in respect of children or vulnerable adult
- Safety of attendees in building

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost-base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved
- A nominated child protection officer and policies are in place
- The charity is actively working to increase our base of support and donations

PLANS FOR FUTURE PERIODS

IHC will continue its regular activities against the changing demands of a (hopefully) post-COVID-19 world and the current cost-of-living-crisis. These activities include discipleship and personal evangelism, small (city) group activities and outreach to the city of Newcastle upon Tyne and beyond. We will also continue with our 'sent' activities through City Groups following the results an evaluation of the implemented strategy, which was commenced towards the end of this current financial year.

Ongoing maintenance and further improvements will be made to the building to ensure the safety, wellbeing, and comfort of users, and we will explore the possibility of implementing other long-standing building projects where possible. In addition, we will continue with the negotiations to purchase the freehold on the land we currently lease from Newcastle City Council.

The Trustees will continue to review the staffing needs of IHC to ensure that there is optimum deployment of the right people to service the needs of IHC. Alongside staffing, we will also seek to further develop an effective pool of volunteers to support paid staff.

We are very grateful for the regular giving of IHC members, which is the main source of funds for all our activities. We look forward to seeing many more people become generous givers in the coming year.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
TRUSTEES' REPORT
For the year ended 31 March 2022

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

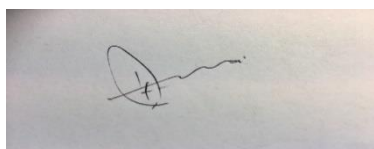
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'John Musa Kamara', is written on a light-colored background.

John Musa Kamara
Trustee

25 August 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF INTERNATIONAL HARVEST CHURCH NEWCASTLE LIMITED FOR THE YEAR ENDED 31 MARCH 2022

I hereby report to the Trustees/Members of International Harvest Church Newcastle (Charity Registration Number 1052178) on the accounts for the year ended 31 March 2022 set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Basis of independent examiner's statement

Having satisfied myself that the accounts of the Company are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods or principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



25 August 2022

Pete O'Hara, FCA, Chartered Accountant

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Income from Investments	2	20	-	20	62
Donations & Legacies	3	241,297	22,151	263,448	264,527
Income from Charitable Activities	4	6,799	-	6,799	7,287
Total Income		248,116	22,151	270,267	271,876
Expenditure					
Cost of Raising Funds	5	3,557	-	3,557	1,915
Expenditure on Charitable Activities	6	224,526	11,679	236,205	226,614
Total Expenditure		228,083	11,679	239,762	228,529
Net Income/(Expenditure)	7	20,033	10,472	30,505	43,347
Funds brought forward		363,046	-	363,046	319,699
Funds carried forward	13, 14	£383,079	£10,472	£393,551	£363,046

The notes on pages 13 to 20 form part of the financial statements.

All of the activities of the company are classed as continuing.

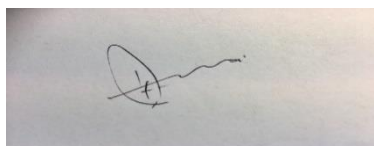
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets	9	226,029	218,165
Current Assets			
Debtors	10	5,313	12,617
Cash At Bank & In Hand		166,375	136,042
		<u>171,688</u>	<u>148,659</u>
Creditors – Amounts Falling Due Within 1 Year	11	(4,166)	(3,778)
Net Current Assets/(Liabilities)		<u>167,522</u>	<u>144,881</u>
Total Net Assets	12	<u>£393,551</u>	<u>£363,046</u>
Represented by:			
Unrestricted Reserves	12, 13	383,079	363,046
Restricted Reserves	12, 13	10,472	-
		<u>£393,551</u>	<u>£363,046</u>

The notes on pages 13 to 20 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 25 August 2022.



John Musa Kamara
Trustee

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

Basis of Preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation Status

IHC Newcastle is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (Continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (Continued)

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

- Land & Buildings – 2% straight line
- Leasehold Property Improvements – 2% straight line
- Equipment - 20% straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Interest on cash deposits	20	-	20	62
	£20	£-	£20	£62

The 2021 total of £62 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Coronavirus Job Retention Scheme	-	-	-	6,301
External Organisation Support	-	3,476	3,476	-
G12 International Support	-	8,203	8,203	8,999
Footsteps Support	-	-	-	468
Uncovenanted Offerings	49,859	10,472	60,331	53,652
Deeds of Covenant and Gift Aid	191,438	-	191,438	195,107
	£241,297	£22,151	£263,448	£264,527

Of the 2021 total of £264,527, £255,060 was attributable to Unrestricted Funds and £9,467 to Restricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Statutory Maternity Pay Refunded	-	-	-	5,354
Life Languages	6,770	-	6,770	1,933
Other Income	29	-	29	-
	£6,799	£-	£6,799	£7,287

The 2021 total of £7,287 was solely attributable to Unrestricted Funds.

5. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Community Events	226	-	226	18
Life Languages	3,310	-	3,310	1,048
Encounters/Lifeclass	21	-	21	132
Conference Expenditure	-	-	-	717
	£3,557	£-	£3,557	£1,915

The 2021 total of £1,915 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Direct Activity Costs				
Religious Activities	16,645	-	16,645	11,919
External Organisation Support	1,024	3,476	4,500	
G12 International Support	22,346	8,203	30,549	29,098
Pastors' Fees	89,554	-	89,554	88,667
Pastors' Expenses	3,036	-	3,036	3,515
Pastors' Conference Attendance & Training	934	-	934	123
Support Costs				
Staff Costs	25,050	-	25,050	28,229
Premises & Refurbishment Costs	27,365	-	27,365	21,822
General Office & Running Costs	31,703	-	31,703	34,085
Governance Costs				
Independent Examiner's Fees	2,340	-	2,340	2,802
Payroll Processing & Advice	1,554	-	1,554	-
Legal & Professional Fees	2,975	-	2,975	6,354
	£224,526	£11,679	£236,205	£226,614

Of the 2021 total of £226,614, £217,147 was attributable to Unrestricted Funds and £9,467 to Restricted Funds.

7. Net Income/(Expenditure)

	2022 £	2021 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	19,938	23,545
Independent Examiner's Fees – current year	2,340	2,340

8. Staff Costs & Trustees' Remuneration

	2022 £	2021 £
Gross Salary Costs	24,851	28,009
Employer's National Insurance	-	-
Employer's Pension Contributions	199	220
	£25,050	£28,229

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Staff Costs & Trustees' Remuneration (Cont.)

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	2022 No	2021 No
Administrative Support	1	1

Key Management Personnel, defined as the Pastors, received remuneration of £89,554 (2021: £88,667) in the year.

In accordance with the charity's constitution, Mr C Harding, a Trustee of the charity during the year, was paid £46,683 (2021: £46,221) for his professional services, provided to the church on an arms-length basis.

No other remuneration has been paid to any Trustees in the year.

No travel and subsistence expenses (2021: £Nil) were reimbursed to Trustees in respect of their attendance at meetings of the charity.

9. Tangible Fixed Assets

	Land & Buildings £	Office, ICT & Musical Equipment £	Leasehold Property Improvements £	Total Fixed Assets £
Cost				
At 1 April 2021	374,445	88,091	127,972	590,508
Additions in year	-	3,520	24,550	28,070
Disposals	-	(29,194)	-	(29,194)
At 31 March 2022	374,445	62,417	152,522	589,384
Accumulated Depreciation				
At 1 April 2021	272,372	73,400	26,571	372,343
Charge for year	7,488	9,342	3,108	19,938
Disposals	-	(28,926)	-	(28,926)
At 31 March 2022	279,860	53,816	29,679	363,355
Net Book Value				
At 31 March 2022	£94,585	£8,601	£122,843	£226,029
At 1 April 2021	£102,073	£14,691	£101,401	£218,165

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

10. Debtors

	2022	2021
	£	£
Prepayments	1,072	2,184
Accrued Income – Gift Aid	4,241	5,891
Other Taxes & Social Security Costs	-	4,542
	£5,313	£12,617

11. Creditors – Amounts Falling Due Within 1 Year

	2022	2021
	£	£
Accruals	3,298	2,488
Other Taxes & Social Security Costs	122	-
Other Creditors	746	1,290
	£4,166	£3,778

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fixed Assets	226,029	-	226,029	218,165
Debtors	5,313	-	5,313	12,617
Cash at Bank and In Hand	155,903	10,472	166,375	136,042
Creditors – Amounts Due Within 1 Year	(4,166)	-	(4,166)	(3,778)
	383,079	£10,472	£393,551	£363,046

13. Analysis of Charitable Funds

	Fund at 1 April 2021	Incoming Resources in Year	Resources Expended in Year	Fund at 31 March 2022
	£	£	£	£
Unrestricted Funds				
Charity General Fund	363,046	248,116	(228,083)	383,079
Restricted Funds				
External Organisation Support	-	3,476	(3,476)	-
G12 International Support	-	8,203	(8,203)	-
Giving for the Ground	-	10,472	-	10,472
	-	22,151	(11,679)	10,472
Total Funds	£363,046	£270,267	£(239,762)	£393,551

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Analysis of Charitable Funds (Cont.)

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
External Organisation Support	Donations received towards support for Look Around, Open Doors and Food Banks
G12 International Support	Donations received towards the cost of G12 support in India and Ukraine
Giving for the Ground	Donations received towards the cost of purchasing the freehold of IHC's current leasehold property

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Related Party Transactions

During the year a total of £102,416 (2021 £102,689) was paid to related parties.

Persons receiving payment in the year were:

- Mr C Harding, a Trustee of the charity, was paid for his professional services as Pastor of the Church;
- Mrs S Harding, wife of Trustee Mr C Harding, was paid for her professional services as Pastor of the Church;
- Mrs C Doherty, wife of Trustee Mr B Doherty and daughter of Trustee Mr C Harding, was paid for her services to the church.

16. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

17. Operating Lease Commitments

At 31 March 2022 the charity had total commitments under non-cancellable operating leases as follows

Category	Equipment
Operating leases which expire:	£
Within two to five years	<u>2,728</u>

Accounts

Registered Charity Number 1052178

INTERNATIONAL HARVEST CHURCH NEWCASTLE

**REPORT AND ACCOUNTS
For the year ending 31 March 2021**

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	International Harvest Church Newcastle
Charity registration number	1052178
Registered office	International Harvest Church, Stanhope Street, Newcastle upon Tyne NE4 5JH

Trustees

The Trustees of International Harvest Church Newcastle during the period and to the date of signing this report are as follows:

Clive Charles Harding
Andrew William Meldrum Bowie
John Musa Kamara
Andrew James Charlton
Benjamin Collum Doherty

Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Trust was established by a Trust Deed of 1 July 1957, but, pursuant to a Scheme of the Charity Commission for England and Wales, a Declaration of Trust was executed in 1993 under which the long leasehold property invested in the Trustees of International Harvest Church and the current property of the church vested in the Church Council under a Declaration of Trust was executed in the form of the Assemblies of God Model Deed prescribed under that Scheme.

The Model Deed provides that the property of the church shall be used for the furthering of the Objects of the church and for no other purpose.

Charitable Purpose

International Harvest Church (IHC) Newcastle's charitable objects are to advance the Christian faith; relieving sickness and financial hardship and to advance education.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Structure and Governance

The Trustees of the Charity form the body known as the Church Council. Ideally the membership of this body shall be between six and ten in number (and never fewer than three). The governing document allows for the remuneration of Trustees, but they must not be in a majority.

New Trustees can be proposed by any current Trustee and then discussed by the whole Church Council. Such a discussion would look at the needs of the role and the existing team, and the relative merits of the proposed candidate.

Generally, Trustees are selected from the men's Primary Twelve, who provide spiritual oversight to the Church. We recognise that this is a somewhat narrower group, but believe there should be a consistency between the spiritual leadership of the church and the organisational leadership of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the church are, for the benefit of the public, to:

- (i) advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- (ii) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

In achieving these objects, the church has organized itself in small groups known as cell (City) groups. This follows the G12 model, which emphasizes the four components of win, consolidate, disciple and send.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Health & Safety

- To provide adequate control of the health and safety risks arising from our work activities;
- To consult with our personnel on matters affecting their health and safety;
- To provide and maintain safe plant and equipment;
- To ensure safe handling and use of substances;
- To provide information, instruction and supervision for personnel;
- To ensure all personnel are competent to do their tasks, and to give adequate training;
- To prevent accidents and cases of work-related ill health;
- To maintain safe and healthy working conditions; and
- To review and revise this policy as necessary at regular intervals.

Investment Policy

All funds raised by IHC are invested directly into the operational activities of the charity in order to achieve its stated aims. Our cash reserves are kept in an interest-bearing account, and, where possible and appropriate, other investment options will be considered.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

IHC Newcastle's activities create opportunities for people to explore the Christian faith and find the freedom that comes from a personal relationship with Jesus. We teach and educate people on how they can do this personally. In addition, IHC also provides teaching on how to improve communication between people and other ways to strengthen families and communities, and live as responsible citizens in society.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in IHC Newcastle's public activities is open to the entire general public. We work to maintain links with our local community and have hosted local community events as part of this service and benefit to the local community

IHC Newcastle's beneficiaries are therefore entirely appropriate to its aims and the public as a whole benefits from its work. All these benefits are clear, evidenced and relate directly to IHC Newcastle's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from IHC Newcastle's work.

The Charity's grant making policies

The charity does not operate an ongoing, open programme for grant-making.

The contribution of volunteers

The charity makes extensive use of volunteers to support its activities.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

The year under review started just after the UK went into national lockdown because of the Coronavirus pandemic. To comply with the Government's social distancing regulations and guidelines, we switched all our activities online, and over the year we combined online and in-person activities where possible. Despite this change in the mode of operation, we pursued the objectives of the Charity through weekly Sunday services, small (city) group meetings and other activities such as quizzes that could be held online. The focus of our activities is on teaching, encouraging and motivating people to become better individuals who make a positive contribution to families and society at large. While some of our activities such as our Parent and Toddler group (Little Village) could not be run, we maintained contact and provided financial and other support for individuals and families through our city groups and other individual contacts from the Senior Pastors and Leadership of the Church.

In addition to our regular activities, we were able to achieve the following:

- Organised and participated in online international conferences to encourage and enhance the spiritual and social development of our members through the teaching, inspiration and connections that these events provide.
- Organised online Youth events including Life Languages training, which helps individuals to understand theirs and others' preferred communication styles, and how they can better "connect" with them.
- Organised special events at Christmas and other special occasions such as Mother's Day and Father's Day with celebrations and gifts to new mothers and dads in our community.
- Raised substantial funds to support communities in Bogota, Columbia and South Africa who were severely affected by the effects of the pandemic.
- Assisted Newcastle United Foundation (NUF) and their contractors, Robertsons, in granting them access through our land, to facilitate the development of the NUF building which borders the Church property. This arrangement will result in the resurfacing of our car parks by Robertsons.

We continued with our international links and investment in the training of people (albeit virtually). Over the past year, we maintained connections with churches in Sweden, Columbia, Germany, and the USA. This was through conference attendance and training activities. We also contributed to the work of other organisations and activities such as the UK G12 Group of churches and the Christian Institute. Investment in our Life Languages Certified trainers continues to provide opportunities to train church members, people from other churches and organisations in the UK and overseas, to understand their communication styles. This identifies a person's preferred way of communicating and helps people to improve inter-personal communications between individuals, spouses, and team members. We are grateful that this has been a great tool in day-to-day life that has been appreciated by many.

To enable our move to online activities, we made significant investments IT and multi-media hardware and software to enhance our effectiveness in operating online, better manage our operations, and facilitate home working by office staff. These investments included the purchase of laptops and computers, audio speakers, cameras, lighting, and associated software (e.g. StreamYard for online streaming on YouTube and Zoom, and Church Suite for data and volunteer management) and accessories. We also carried out improvements and essential maintenance to the building (e.g., repainting of windows and replacing wooden facias with aluminium ones, and improvements to comply with Government COVID-19 guidelines) and the flat owned by the church. Plans for ongoing building improvements including the replacement of windows, rewiring of the building, replacement of the fire-alarm system continue to be considered.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE (Continued)

Summary of the main achievements of the charity during the year (Cont.)

Other building/property related activities include the re-incorporation of the Charity with the Charity Commission so that all its assets will be under the name of "The Trustees of International Harvest Church Newcastle", thereby removing the need for Holding Trustees (and transferring liability from individual members of the Charity body). All leases and deeds held by the charity have been transferred to this new entity. Alongside these developments we also explored the possibility of purchasing the freehold of our land from the leaseholder, Newcastle City Council. While the purchase wasn't possible at the time, we will continue to explore this possibility in future.

The charity continues to retain the services of Pastors Clive and Sally Harding. We continued to employ a part-time (0.2FTE) cleaner, Bogusia Reca, and a part-time (0.2FTE) Finance Assistant, Fungying Koshy. Charis Doherty returned from maternity leave and resumed work in a different role as part-time (0.4FTE) Media and Events Co-ordinator. Rosalyn Vinton re-joined the staff team as part-time (0.2FTE) Office and Building Co-ordinator following her Maternity Leave. During the course of the year two staff were put on furlough because of lockdown and the effects of Covid-19 restrictions.

In summary, we consider the year 2020-21 to have been a good year despite the challenges posed by the COVID-19 pandemic. The church continued to transform lives and provide a service to the community, development and consolidation of international links and further progress in making improvements to the building. The Trustees are grateful both to God and to the generous giving of its members and volunteers who made this possible.

Financial Review

The out-turn for the year is an unrestricted surplus of £43,347 (2020: Surplus £4,282).

The surplus will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 March 2021 of £363,046.

Free Reserves, defined as total Unrestricted Reserves, excluding the value of tangible fixed assets, are £144,881.

We have continued to have a stable financial performance, with sufficient income being raised to cover all our expenditure. The inability to physically meet in the building for most of the year had a slight effect on weekly cash donations. But the regular and generous online giving of most members more than made up for this shortfall. Less use of the building also resulted in less expenditure and, as a consequence, we had a net surplus of income over expenditure.

The surplus from the previous financial year was invested in some building improvements (and ring-fenced to planned building works and the possibility to make a substantial deposit towards the payment for the freehold of our land), while also ensuring that enough reserves were maintained in keeping with our reserves policy.

The Trustees consider the financial performance of the charity to be satisfactory.

INTERNATIONAL HARVEST CHURCH NEWCASTLE

TRUSTEES' REPORT

For the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE (Continued)

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds different accounts in one bank in order to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of Unrestricted Reserves, excluding Tangible Fixed Assets, which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if IHC Newcastle were unable to continue operating.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £30,000 (or two months of operating costs).

IHC Newcastle currently holds 'free' Unrestricted Reserves, excluding Tangible Fixed Assets, of £144,881 at 31 March 2021, providing a degree of additional contingency to ensure that the charity can run efficiently and meet the needs of the beneficiaries. Part of this amount has also been ring-fenced for building improvement and other projects which have been put on hold or delayed because of the current Coronavirus pandemic.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

IHC Newcastle has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of planned action by trustees, systems and procedures to mitigate risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be:

- Impact on IHC normal activities as a result of the coronavirus pandemic
- Falling donation levels as a result of the pandemic
- An incident in respect of children or vulnerable adults

INTERNATIONAL HARVEST CHURCH NEWCASTLE
TRUSTEES' REPORT
For the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE (Continued)

Risk Management (Cont.)

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost-base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved
- A nominated child protection officer and policies are in place
- The charity is actively working to increase our base of support and donations

PLANS FOR FUTURE PERIODS

IHC will continue its regular activities against the changing demands and restrictions of the COVID-19 pandemic. These activities include discipleship and personal evangelism, small (city) group activities and outreach to the city of Newcastle upon Tyne and beyond, within the context of the current government-imposed restrictions. But for this coming year, we are exploring different ways of conducting our activities through the pairing of City Groups to enhance the effectiveness of our mission of transforming lives and creating a better society.

Further improvements will be made to the building to comply with any additional Government guidelines during the pandemic, and we will explore the possibility of implementing other long-standing building projects where possible (e.g., replacing windows, etc). In addition, we will continue to explore the possibility of purchasing the freehold on the land we currently lease from Newcastle City Council.

The Trustees will continue to review the staffing needs of IHC to ensure that there is optimum deployment of the right people to service the needs of IHC. Alongside staffing, we will also seek to further develop an effective pool of volunteers to support paid staff.

We are very grateful for the regular giving of IHC members, which is the main source of funds for all our activities. We look forward to seeing many more people become generous givers in the coming year.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
TRUSTEES' REPORT
For the year ended 31 March 2021

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

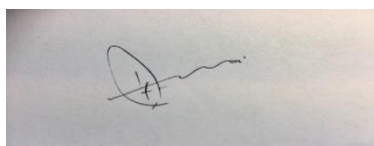
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'John Musa Kamara', is written over a light blue circular stamp. The signature is fluid and cursive.

John Musa Kamara
Trustee

6 September 2021

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF INTERNATIONAL HARVEST CHURCH NEWCASTLE LIMITED FOR THE YEAR ENDED 31 MARCH 2021

I hereby report to the Trustees/Members of International Harvest Church Newcastle (Charity Registration Number 1052178) on the accounts for the year ended 31 March 2021 set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

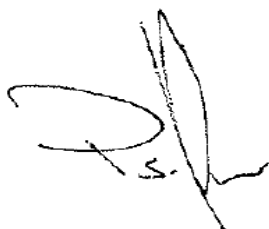
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

6 September 2021



Pete O'Hara, FCA, Chartered Accountant

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Income from Investments	2	62	-	62	153
Donations & Legacies	3	255,060	9,467	264,527	204,712
Income from Charitable Activities	4	7,287	-	7,287	6,096
Total Income		262,409	9,467	271,876	210,961
Expenditure					
Cost of Raising Funds	5	1,915	-	1,915	11,283
Expenditure on Charitable Activities	6	217,147	9,467	226,614	195,396
Total Expenditure		219,062	9,467	228,529	206,679
Net Income/(Expenditure)	7	43,347	-	43,347	4,282
Funds brought forward		319,699	-	319,699	315,417
Funds carried forward	13, 14	£363,046	£-	£363,046	£319,699

The notes on pages 13 to 20 form part of the financial statements.

All of the activities of the company are classed as continuing.

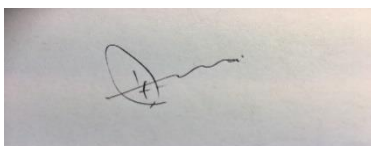
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	9	218,165	226,625
Current Assets			
Debtors	10	12,617	10,213
Cash At Bank & In Hand		136,042	87,923
		<u>148,659</u>	<u>98,136</u>
Creditors – Amounts Falling Due Within 1 Year	11	(3,778)	(5,062)
Net Current Assets/(Liabilities)		<u>144,881</u>	<u>93,074</u>
Total Net Assets	12	<u>£363,046</u>	<u>£319,699</u>
Represented by:			
Unrestricted Reserves	12, 13	363,046	319,699
Restricted Reserves	12, 13	-	-
		<u>£363,046</u>	<u>£319,699</u>

The notes on pages 13 to 20 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 6 September 2021.



John Musa Kamara
Trustee

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

Basis of Preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation Status

IHC Newcastle is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies (Continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies (Continued)

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

- Land & Buildings – 2% straight line
- Leasehold Property Improvements – 2% straight line
- Equipment - 20% straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Interest on cash deposits	62	-	62	153
	£62	£-	£62	£153

The 2020 total of £153 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Coronavirus Job Retention Scheme	6,301	-	6,301	-
G12 International Support	-	8,999	8,999	-
Footsteps Support	-	468	468	-
Uncovenanted Offerings	53,652	-	53,652	40,005
Deeds of Covenant and Gift Aid	195,107	-	195,107	164,707
	£255,060	£9,467	£264,527	£204,712

The 2020 total of £204,712 was solely attributable to Unrestricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Statutory Maternity Pay Refunded	5,354	-	5,354	-
Conference Income	-	-	-	4,145
Parents & Toddlers Group	-	-	-	236
Community Events	-	-	-	297
Life Languages	1,933	-	1,933	1,392
Special Sundays	-	-	-	26
	£7,287	£-	£7,287	£6,096

The 2020 total of £6,096 was solely attributable to Unrestricted Funds.

5. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Community Events	18	-	18	615
Life Languages	1,048	-	1,048	292
Encounters/Lifeclass	132	-	132	2,256
Conference Expenditure	717	-	717	8,120
	£1,915	£-	£1,915	£11,283

The 2020 total of £11,283 was solely attributable to Unrestricted Funds.

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Direct Activity Costs				
Religious Activities	11,451	468	11,919	16,911
G12 International Support	20,099	8,999	29,098	-
Pastors' Fees	88,667	-	88,667	87,099
Pastors' Expenses	3,515	-	3,515	10,997
Pastors' Conference Attendance & Training	123	-	123	4,341
Support Costs				
Staff Costs	28,229	-	28,229	18,190
Premises & Refurbishment Costs	21,822	-	21,822	26,077
General Office & Running Costs	34,085	-	34,085	29,441
Governance Costs				
Independent Examiner's Fees	2,802	-	2,802	2,340
Legal & Professional Fees	6,354	-	6,354	-
	£217,147	£9,467	£226,614	£195,396

The 2020 total of £195,396 was wholly attributable to Unrestricted Funds.

7. Net Income/(Expenditure)

	2021 £	2020 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	23,545	18,944
Independent Examiner's Fees – current year	2,340	2,340

8. Staff Costs & Trustees' Remuneration

	2021 £	2020 £
Gross Salary Costs	28,009	17,704
Employer's National Insurance	-	(178)
Employer's Pension Contributions	220	664
	£28,229	£18,190

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Staff Costs & Trustees' Remuneration (Cont.)

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	2021	2020
	No	No
Administrative Support	1	1

Key Management Personnel, defined as the Pastors, received remuneration of £88,667 (2020: £87,099) in the year.

In accordance with the charity's constitution, Mr C Harding, a Trustee of the charity during the year, was paid £46,221 (2020: £45,404) for his professional services, provided to the church on an arms-length basis.

No other remuneration has been paid to any Trustees in the year.

No travel and subsistence expenses (2020: £Nil) were reimbursed to Trustees in respect of their attendance at meetings of the charity.

9. Tangible Fixed Assets

	Land & Buildings	Office, ICT & Musical Equipment	Leasehold Property Improvements	Total Fixed Assets
	£	£	£	£
Cost				
At 1 April 2020	374,445	74,102	127,972	576,519
Additions in year	-	15,085	-	15,085
Disposals	-	(1,096)	-	(1,096)
At 31 March 2021	374,445	88,091	127,972	590,508
Accumulated Depreciation				
At 1 April 2020	264,883	60,999	24,012	349,894
Charge for year	7,489	13,497	2,559	23,545
Disposals	-	(1,096)	-	(1,096)
At 31 March 2021	272,372	73,400	26,571	372,343
Net Book Value				
At 31 March 2021	£102,073	£14,691	£101,401	£218,165
At 1 April 2020	£109,562	£13,103	£103,960	£226,625

INTERNATIONAL HARVEST CHURCH NEWCASTLE
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10. Debtors

	2021	2020
	£	£
Prepayments	2,184	1,678
Accrued Income – Gift Aid	5,891	2,040
Other Taxes & Social Security Costs	4,542	6,495
	£12,617	£10,213

11. Creditors – Amounts Falling Due Within 1 Year

	2021	2020
	£	£
Accruals	2,488	4,580
Other Creditors	1,290	482
	£3,778	£5,062

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Fixed Assets	218,165	-	218,165	226,625
Debtors	12,617	-	12,617	10,213
Cash at Bank and In Hand	136,042	-	136,042	87,923
Creditors – Amounts Due Within 1 Year	(3,778)	-	(3,778)	(5,062)
	£363,046	£-	£363,046	£319,699

13. Analysis of Charitable Funds

	Fund at 1 April 2020	Incoming Resources in Year	Resources Expended in Year	Fund at 31 March 2021
	£	£	£	£
Unrestricted Funds				
Charity General Fund	319,699	262,409	(219,062)	363,046
Restricted Funds				
G12 International Support	-	8,999	(8,999)	-
Footsteps Support	-	468	(468)	-
	-	9,467	(9,467)	-
Total Funds	£319,699			£363,046

INTERNATIONAL HARVEST CHURCH NEWCASTLE
NOTES TO THE ACCOUNTS
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13. Analysis of Charitable Funds (Cont.)

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
G12 International Support	Donations received towards the cost of G12 support in South Africa and Bogota
Footsteps Support	Donations received towards the cost of supporting the external organisation, Footsteps

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Related Party Transactions

During the year a total of £102,689 (2020 £97,465) was paid to related parties.

Persons receiving payment were:

- Mr C Harding, a Trustee of the charity, was paid for his professional services as Pastor of the Church;
- Mrs S Harding, wife of Trustee Mr C Harding, was paid for her professional services as Pastor of the Church;
- Mrs C Doherty, wife of Trustee Mr B Doherty and daughter of Trustee Mr C Harding, was paid for her services to the church.
- Mr R Harding, son of Trustee Mr C Harding, was paid for speaking fees

16. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

17. Operating Lease Commitments

At 31 March 2021 the charity had total commitments under non-cancellable operating leases as follows

Category	Equipment
Operating leases which expire:	£
Within two to five years	<u>2,728</u>