

**The Harvest Centre**

**Financial Statements**

**For the year ended 31 March 2025**

**Registered charity 1052729**

**The Harvest Centre**  
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**For the year ended 31 March 2025**

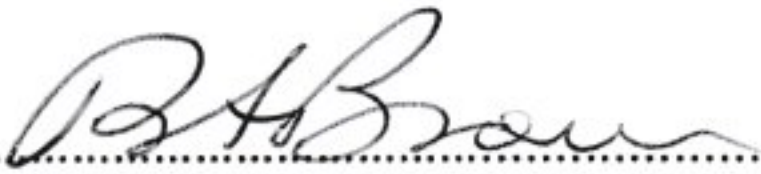
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**The Harvest Centre**

**Treasurer's Certification**

**For the year ended 31 March 2025**

I certify that the books and records, vouchers and information produced to our Independent Examiner, from which the attached accounts have been prepared, contain a full and correct record of our business transactions to the best of my knowledge and belief.

.....

Peter Brown FCCA

Treasurer

Date.....22/12/2025.....

**The Harvest Centre**  
**Independent Examiners Report**  
**For the year ended 31 March 2025**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 4 to 12.

**Responsibilities and basis of report**

As the Charity's Executive Council Members you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

Signed.....*L. Scott*  
*L. SCOTT*

Date.....*2/12/2025*



THE HARVEST CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025


	Note	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Incoming resources</b>					
<b>Income from:</b>					
Tithes and Offerings	2	126,916	-	126,916	111,781
Charitable activities	2	18,613	-	18,613	15,775
Investments	2	1,027	-	1,027	946
<b>Total</b>		146,556	-	146,556	128,502
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	3	124,990	-	124,990	119,944
<b>Total</b>		124,990	-	124,990	119,944
<b>Net income/(expenditure)</b>		21,566	-	21,566	8,558
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		21,566	-	21,566	8,558
<b>Reconciliation of funds:</b>					
Total funds brought forward		449,703	-	449,703	441,145
<b>Total funds carried forward</b>		471,269	-	471,269	449,703



**THE HARVEST CENTRE  
BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets	6	387,335	-	387,335	382,283
<b>Total fixed assets</b>		387,335	-	387,335	382,283
<b>Current assets</b>					
Debtors	7	3,994	-	3,994	-
Cash at bank and in hand	8	84,044	-	84,044	69,681
<b>Total current assets</b>		88,038	-	88,038	69,681
<b>Creditors: amounts falling due within one year</b>	9	4,104	-	4,104	2,261
<b>Net current assets/(liabilities)</b>		83,934	-	83,934	67,420
<b>Total assets less current liabilities</b>		471,269	-	471,269	449,703
<b>Creditors: amounts falling due after one year</b>		-	-	-	-
<b>Total net assets or liabilities</b>		471,269	-	471,269	449,703
<b>Funds of the Charity</b>					
Unrestricted funds	10	471,269	-	471,269	449,703
<b>Total funds</b>		471,269	-	471,269	449,703

Signed by one or two trustees on behalf of all the trustees:

  
JG Thurman

Print Name	Date of approval dd/mm/yyyy
JAYNE MARTIN	21/12/2025
JENNY THURMAN	21/12/2025



THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**Note 1     ACCOUNTING POLICIES**

**1.1 Basis of preparing the financial statements**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The format of the Accounts has been updated this year in line with the recommended format in the Charities SORP (FRS102).

**1.2 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the monetary amount can be measured with sufficient reliability.

The following specific policies have been applied to particular categories of income:

Voluntary income by way of grants, donations and gifts are only included in the SoFA when receivable.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these Accounts.

Investment income is included when receivable.

Income and expenditure is shown on a gross basis. The 2023/24 Accounts have been restated to include £3,188 of income that was previously netted off expenditure. There is no effect on the 2023/24 reported net income/ (expenditure) position.



THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**NOTE 1 ACCOUNTING POLICIES (continued)**

**1.3 Resources expended and liabilities**

Expenditure is accounted for on an accruals basis. Charitable expenditure comprises the costs incurred by the charity in the delivery of activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**1.4 Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost.

Depreciation is provided as follows:

Land - Not depreciated

Buildings - The Trustees affirm that the church building residual value is likely to be significantly in excess of its net book value in the Accounts and therefore no further depreciation charge should be made.

Fixtures, fittings and equipment - 10% per annum on a reducing balance basis.

**1.5 Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity.



THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**NOTE 2 ANALYSIS OF INCOME**

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
<b>Tithes and Offerings:</b>	Tithes and Offerings	106,042	-	106,042	88,042
	Gift Aid	16,424	-	16,424	18,739
	General grants provided by government/other charities	4,450	-	4,450	5,000
	Other	-	-	-	-
	<b>Total</b>	126,916	-	126,916	111,781
<b>Charitable activities:</b>	Letting of non-investment property	18,613	-	18,613	15,775
	<b>Total</b>	18,613	-	18,613	15,775
<b>Income from investments:</b>	Interest income	1,027	-	1,027	946
	<b>Total</b>	1,027	-	1,027	946

All income in the prior year was unrestricted.

**Note 2.1 Analysis of Receipts of Government Grants**

	Description	This year £	Last year £
<b>Government grant</b>	Norfolk County Council grant towards the cost of food parcels	-	5,000
<b>Grant from other charity</b>	Commercial organisation grant towards shower cubicle for homeless people	4,450	-



THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**NOTE 3 ANALYSIS OF EXPENDITURE**

Analysis	This year			Last year
	Unrestricted funds	Restricted income funds	Total funds	Total Unrestricted funds
Expenditure on charitable activities:	£	£	£	£
Staff Costs	37,747	-	37,747	34,725
Premises Costs	35,018	-	35,018	34,205
Utilities	9,159	-	9,159	7,541
Outreach and Ministry Support	11,810	-	11,810	14,106
Support Costs	-	-	-	-
Mission Support and Gifts	18,590	-	18,590	13,206
Printing, Stationery, Telephone & Internet	5,479	-	5,479	3,905
Food Parcels to Homeless	5,244	-	5,244	4,389
Depreciation	1,943	-	1,943	7,868
<b>Total expenditure on charitable activities</b>	<b>124,990</b>	<b>-</b>	<b>124,990</b>	<b>119,944</b>
<b>TOTAL EXPENDITURE</b>	<b>124,990</b>	<b>-</b>	<b>124,990</b>	<b>119,944</b>

All expenditure in the prior year was unrestricted.



THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**NOTE 4 TRUSTEE REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits and expenses for 2024 or 2023 other than the amounts payable to Mr S. Corciulo under contract of employment for his services as Lead Pastor at The Harvest Centre.

**NOTE 5 STAFF COSTS**

Salaries and wages (net of  
tax and NI)  
Tax and NI payments to  
HMRC  
Pension costs (defined  
contribution scheme)  
Other employee benefits

**Total staff costs**

This year	Last year
£	£
30,840	28,095
5,924	5,711
983	919
-	-
37,747	34,725

This year costs are in respect of one full-time and three part-time members of staff. Last year there was one full-time and one part-time member of staff.

THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**NOTE 6 TANGIBLE FIXED ASSETS**

**Cost**

	This Year			Last Year
	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £	Total £
At the beginning of the year	376,338	95,773	472,111	455,855
Additions		6,994	6,994	16,256
Disposals	-	-	-	-
At end of the year	376,338	102,767	479,105	472,111

**Depreciation and impairments**

Basis	Reducing Balance	Reducing Balance	Reducing Balance	Reducing Balance
Rate	Buildings 2%	10%		

At the beginning of the year	6,487	83,341	89,828	81,960
Disposals	-	-	-	-
Depreciation		1,943	1,943	7,868
At end of the year	6,487	85,284	91,770	89,828

**Net book value**

Net book value at the beginning of the year	369,851	12,432	382,283	373,895
Net book value at the end of the year	369,851	17,484	387,335	382,283



THE HARVEST CENTRE  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE ACCOUNTS

**NOTE 7 DEBTORS**

	This year £	Last year £
Prepayments and accrued income	3,994	-
<b>Total</b>	<b>3,994</b>	<b>-</b>

**NOTE 8 CASH AT BANK AND IN HAND**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	72,017	58,442
Cash at bank and on hand	12,027	11,239
<b>Total</b>	<b>84,044</b>	<b>69,681</b>

**NOTE 9 CREDITORS AND ACCRUALS**

	Amounts falling due within one year	
	This year £	Last year £
Other creditors	4,104	2,261
<b>Total</b>	<b>4,104</b>	<b>2,261</b>

**NOTE 10 MOVEMENT IN FUNDS**

	This year £	Last year £
Unrestricted funds:		
As at 1 April	449,703	441,145
Surplus in year	21,566	8,558
As at 31 March	471,269	449,703

NOTE 11 HARVEST FOOD PARCELS

Included in the 2024/25 income and expenditure of The Harvest Centre are the following amounts in respect of the Harvest Food Parcels food bank activity:

Income

Grant for shower cubicle for homeless  
Tithes and donations

This year £
4,450
3,165
7,615

Expenditure

Shower cubicle costs  
Food and drink, included in Outreach expenditure

4,450
4,998
9,448