
KEYS TO THE HARVEST TRUST

UNAUDITED TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2024

Charity number: 1070236

KEYS TO THE HARVEST TRUST

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KEYS TO THE HARVEST TRUST

Administrative and management details

Trustees

Jean Patricia Winfred Watson

David John Lamb

Joyce Ratnamanie Lamb

Robin Leonard Simson Crosby-(resigned on 16 June 2025).

Richard Eason – Chair (Appointed 16 June 2025)

Rachael Olayinka Oyedeji

David Watson

Tadeusz Kukla

Charity registered number:

1070236

Principal Office

17 Patrick Clayton Drive Ashford Kent, TN23 3SR

Bankers:

Barclays PLC, 90/92 High Street, Crawley, West Sussex, RH10 1BP

KEYS TO THE HARVEST TRUST

Trustees' report for the year ended 31 December 2024

The Trustees present their annual report together with the financial statements of KEYS TO THE HARVEST TRUST (the "Charity") for the year ended 31 December 2024. The trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) – "Accounting and Reporting by Charities" Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Structure, Governance and Management

- **Constitution**

The principal object of the charity is the advancement of the Christian religion.

- **Method of appointment or election of Trustees**

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

- **Risk Management**

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

Objectives and Activities

- **Policies and Objectives**

The objects of the charity are to advance Christian Religion and to pursue such other charitable purposes as the Trustees shall from time to time think fit. The main aim of the Charity is to support the ministry of Reverend David Lamb and Pastor Joyce Lamb, and to support other ministries.

- **Going Concern**

The Trustees have considered the financial resources and commitments of the Charity and acknowledge that the Charity's financial resources are dependent on donations and fund raising activities of the Charity's management. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a foreseeable future. For this reason they continue to adopt the going concern basis in preparing the Charity's financial statements.

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Trustees' report for the for year ended 31 December 2024 (cont'd)

Objectives and Activities (cont'd)

- **Review of Activities**

As a trust we have focused on 4 main areas during the year.

- The global School of the supernatural. This is Christian training led by trustees David and Joyce Lamb, many miracles have been reported in this group some with medical proofs.
- Keys ministries Zambia. A team of seven share the Christian message to the youth, many have been saved and have grown in their faith, the numbers in attendance average between 40 and 70 youth.
- The trust funds the Lodwar light academy, a Christian school in a remote desert area in Northern Kenya. We have 28 children who are being educated with a government approved curriculum, they are also taught salvation, Christian values and bible knowledge. We feed and provide drinks daily when at school because of their poverty at home. The ages range between 3 and 11 years. There wasn't any schooling in these villages now we are into our 4th year.

This year we planted 120 trees and fenced them to protect them from the goats and camels. This is a great asset to this community and the trees are growing well and are being watered by the well that the trust community, years ago, there wasn't any schooling in these villages we feel privileged to enable this generation to grow into future educated tribal leaders.

This year we have planted two new churches to add to the first church plant. So now we partner in the progress of 3 rural churches.

Blind eyes, and deaf ears have been opened in our missions to these villages, this year alone many hundreds have given their lives to Jesus.

- The trust majors on small business start ups, in Uganda, Zambia and Kenya, we are at present funding education for 2 young people in Kenya

- **Outlook for 2025/2026**

We have clear objectives to enable the school to be self sufficient, we look to achieve this in the next 2 years. We are at work to bring in younger trustees for legacy and succession.

The Trust is reasonably strong, the rewards are the growth and success of those we fund. The Trust recently appointed a new chair who has a wealth of experience in running and organising trusts along with the gift to raise funds. We feel blessed and honoured to be strengthened as trust by this appointment. Pastor Joyce and Pastor David will continue to travel and take teams out on mission trips. There is a November mission planned to Poland along with a mission to Kenya in 2026. Other opportunities will arise as we continue to build good solid relationships with those who receive us from year to year.

Financial review

- **Reserves Policy**

A reserve of one month's expenditure amounting to £750 (2023: £750) is considered adequate. The balance carried forward is well in excess of this figure.

KEYS TO THE HARVEST TRUST

Trustees' Responsibility Statement - 2024

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Standards (UK GAAP).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of such resources in that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply these policies consistently;
- Observe the methods and principles of in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and Provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 22 October 2025 and signed on their behalf by:



Richard Eason - Chair

KEYS TO THE HARVEST TRUST

Independent Examiner's report for the year ended 31 December 2024

This is a report solely to the Board of Trustees of KEYS TO THE HARVEST TRUST for the year ended 31 December 2024. This report is prepared in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Charity's Board of Trustees those matters I am required to state to them in an Independent examiner 's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees for my work and for this report.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes considerations of any of the unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the review is limited to those matters set out in the statements 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 Act : and
 - to prepare financial records with accord with the accounting records and comply with the accounting requirements of the 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 financial statements to be reached



Signed by: Nyasha Dhitima

Dated: 22 October 2025

KEYS TO THE HARVEST TRUST

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 December 2024

(expressed in GBP)		2024		2023
	Notes	Restricted funds	Unrestricted funds	Total funds
		£	£	£
Income resources				
Incoming resources from generated funds:				
Incoming resources from charitable activities	2	23,528	13,058	36,585
Total incoming resources		23,528	13,058	36,585
Resources expended				
Charitable activities	4; 5	(27,093)	(7,845)	(34,938)
Charity administration costs		-	(1,740)	(1,740)
Governance costs		-	(1,000)	(1,000)
Total Resources expended		(27,093)	(10,585)	(37,678)
Movement in total funds for the year - net income/(expenditure) for the year				
		(3,566)	2,473	(1,093)
Total funds at 1 January		-	2,660	2,660
Transfers		3,566	(3,566)	-
Total funds at 31 December	5; 6	-	1,567	2,660

The notes on pages 10 to 13 form part of these financial statements

KEYS TO THE HARVEST TRUST

Balance Sheet as at 31 December 2024

(expressed in GBP)	Notes	2024	2023
		£	£
Current assets			
Books Inventory		-	-
Cash at bank		1,567	2,660
		1,567	2,660
Creditors : amounts falling due within one year			
		-	-
Net Assets	5;6	1,567	2,660
Charity Funds			
Restricted Funds	5;6	-	-
Unrestricted Funds	5;6	1,567	2,660
Total Funds		1,567	2,660

The financial statements were approved by the Board Trustees on 19 October 2024 and signed on its behalf by:



Richard Eason - Chair

The notes on pages 10 to 13 form part of these financial statements

KEYS TO THE HARVEST TRUST

Notes to the Financial Statements for the year ended 31 December 2024

Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

1.2 Fund accounting

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

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income resources

All incoming resources are included in the Statement of financial activities when the Charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all the costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated in a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

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Notes to the Financial Statements for the year ended 31 December 2023 (cont'd)

2. Incoming resources from charitable activities

	2024			2023
	Restricted funds	Unrestricted funds	Total funds	Total funds
	£	£	£	£
Donations income	23,528	9,807	33,335	19,387
Gift aid	-	2,434	2,434	-
Net book sales	-	817	817	303
Charity incoming resources	23,528	13,058	36,585	19,689

3. Charitable activities

	2024			2023
	Restricted funds	Unrestricted funds	Total funds	Total funds
	£	£	£	£
Gifts and donations	17,399	4,303	21,702	14,545
Travel and mission expenses	9,695	3,542	13,237	3,116
Total	27,093	7,845	34,938	- 17,660

Gifts and donations span from gifts and donations given in aid for supporting various ministries and Pastors in Zimbabwe and Kenya.

4. Analysis of Resources Expended by Expenditure type

	2024	2023
	£	£
Direct costs	34,938	17,660
Governance costs	1,000	1,000
Charity administration costs	1,740	1,194
Total	37,678	19,854

During the year, no Trustees received any remuneration (2023: £nil). Additionally, no Trustees received any benefits in kind (2023: £nil). During the year, no Trustees received any re-imbursement of expenses (2023: £nil).

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Notes to the Financial Statements for the year ended 31 December 2023 (cont'd)

5. Summary of Funds

	Restricted Funds	General Funds	Total
	£	£	£
Balance brought forward at 1 January 2024	-	2,660	2,660
Incoming resources	23,528	13,058	36,585
Resources expended	(27,093)	(10,585)	(37,678)
Transfers	3,566	(3,566)	-
Balance carried forward at 31 December 2024	-	1,567	1,567

	Restricted Funds	General Funds	Total
	£	£	£
Balance brought forward at 1 January 2023	112	2,713	2,825
Incoming resources	7,429	12,260	19,689
Resources expended	(9,615)	(10,239)	(19,854)
Transfer between funds	2,074	(2,074)	-
Balance carried forward at 31 December 2023	-	2,660	2,660

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Notes to the Financial Statements for the year ended 31 December 2023 (cont'd)

6. Analysis of Net Assets between Funds

	Restricted Funds	General Funds	Total
	£	£	£
Current assets	-	1,567	1,567
Creditors falling due within one year	-	-	-
Balance carried as at 31 December 2024	-	1,567	1,567

	Restricted Funds	General Funds	Total
	£	£	£
Current assets	-	2,660	2,660
Creditors falling due within one year	-	-	-
Balance carried as at 31 December 2023	-	2,660	2,660