

WORLD HARVEST (UK)

England & Wales · Charity number 1071929

Details

Other names	WHM, WHM (UK), WHM(UK), WORLD HARVEST (UK)
Status	Registered
Legal form	Other
Registered	1998-10-12
Register	View on the Charity Commission register

Contact

Address	79 Elm Drive Harrow HA2 7BY
Phone	02088630711
Email	rheppe@whm.org
Website	worldharvestuk.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH

Activities: World Harvest (UK) seeks to advance God's love in the UK & worldwide by church planting, encouraging grace-renewal, and partnerships in ministry. We also operate a network of ASHA Charity shops, assisting organizations, particularly in South Asia, by providing funds for the relief of poverty, healthcare, education, and economic development, including giving to hospitals, schools in poorer areas.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- India
- Kenya
- Uganda
- United States
- Brent
- Ealing
- Harrow
- Hillingdon
- Leicester City
- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£686,058	£780,031	£1,036,940	32
2023-12-31	£742,847	£783,267	£1,130,913	32
2022-12-31	£764,165	£698,972	£1,171,333	20
2021-12-31	£649,650	£661,170	£1,106,140	20
2020-12-31	£750,605	£637,925	£1,117,660	20

Trustees

Name	Role	Appointed
Robert Heppe	Chair	
Keren Frances Heppe		2015-03-08
Marian Patel		2020-10-15
Matthew Irvine		2023-03-15

WORLD HARVEST (UK)

England & Wales - Charity number 1071929

Accounts

WORLD HARVEST (UK)

Charity Registration Number: 1071929

31 December 2024

Annual Report and Financial Statements

Tandem Accounting Limited
Chartered Accountants
17 Heathville Road
London N19 3AL

WORLD HARVEST (UK)

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WORLD HARVEST (UK)

Legal & Administrative Information For the year ended 31 December 2024

Charity Name	World Harvest (UK).
Charity number	1071929. The Charity was formally registered with the Charity Commission on 12 October 1998.
Principal Address	79 Elm Drive, Harrow HA2 7BY
Governing Document	The Charity's governing document is a declaration of trust dated 20 February 1998 as amended by resolution dated 10 April 2012.
Objective	The Charity seeks to advance God's love in the UK & worldwide by church planting, encouraging grace-renewal, and partnerships in ministry. We also operate a network of ASHA Charity shops, assisting organizations, particularly in South Asia, by providing funds for the relief of poverty, healthcare, education, and economic development, including giving to hospitals, schools in poorer areas.
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Robert Heppe Keren Heppe Matthew Irvine Marian Petel
Key Management Personnel	Those in charge of planning, directing, controlling, running, and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Managing Trustees and the bookkeeper
Bankers	HSBC 2 Station Road Hayes Middlesex UB3 4BY Barclays Bank 1 Churchill Place, London E14 5HP
Independent examiner	Amarjit Aujla ACCA 21 Woodside Close Bagshot Surrey GU19 5FR

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2024

The Trustees submits its annual report and the financial statements of World Harvest (UK) (“the Charity”) for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1 Trustees

Appointment and Induction of Trustees

Elected by vote at a special meeting of the trustees.

We provide a history of the charity, including an overview of the operations, funding sources, a copy of the Trust Deed, and our principles for grant making. We also review guidance to Trustees provided by the Charity Commission. Trustees are officially accepted at a following meeting.

Organisation

The Trustees oversee a “working group” of voluntary leaders who function as the operations committee of the Charity and is responsible for the day to day activities of the Charity. The working group includes two trustees and a third volunteer who is not a trustee. The Trustees as a whole are involved with critical issues that may arise, as well as deciding on the budget and the making of grants.

1.2 Risk Management

The Trustees’ primary concern and objective is the discipling of individuals for the glory of God. Whilst it is the Trustees’ policy to trust wholly in the Lord that He will work out His purpose to this end, the Trustees also acknowledge that it has a responsibility for the identification and proper management of risks faced by the Trustees in achieving their primary aim. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Trustees, they have established effective systems and procedures to mitigate those risks.

A brief summary of the risk register is as follows.

Operational Area	Risk	Management
Security & Safeguarding	There is a major security, safeguarding, or health & safety incident	Safeguarding – there is a safeguarding policy in place and two designated safeguarding officers. All volunteers who have direct contact with children or vulnerable adults as well as Pastoral team members are required to have a DBS, which is renewable every three years; we ensure that insurance policies are up-to-date and cover us for identified risks; we maintain up-to-date incident logs
Finances	Income and expenditure: there is a risk that expenditure could exceed income	To mitigate these potential risks the Trustees have approved an unrestricted funds budget which shows a surplus of income over expenditure. Monthly management accounts are prepared comparing income and expenditure with budget; Charity officials ensure proper authorisation of expenditure in line with the target operational cash reserves of two months’ budgeted expenditure.
	Potential liabilities: there is an uninsured liability which crystallises	To mitigate this potential risk, we ensure that insurance policies are up-to-date and include employer’s liability, public liability, buildings insurance, contents insurance and property owner’s liability

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2024

2. Activities & Strategies

- Preaching the Gospel
- Assisting church services, prayer meetings and Bible studies
- Operating Charity Shops with the dual purpose of blessing the local community and generating income to advance the gospel and to aid relief of poverty, health, education and development, with an emphasis on South Asia
- Resource churches through the recruitment and placement of cross-cultural Ministers of Religion
- Assisting churches in running programs to serve physical and emotional needs in their respective communities (such as Moms & Tots Groups, Kids Clubs, Teen Youth Programs, Feeding the homeless ...).
- Provide Financial Grants to help Agencies working in the Developing world, particularly South Asia, to provide health and education services, economic development, and other activities to relieve the effects of poverty and injustice.

Public Benefit

The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission and, in particular, the specific guidance on charities for the advancement of religion.

Volunteers help in our five Charity shops by sorting through donations and generally assisting in keeping the shops clean and tidy. Those in the Duke of Edinburgh Volunteer program give one hour a week; others, usually, retirees, may volunteer one or two shifts per week (3-4 hours per shift). Volunteers are a great help to the Charity.

Fundraising

The Charity engaged in fundraising in the form of receiving donations, some of which were gift-aided. We did not contract the service of any professional fundraisers as defined by section 58 of the Charities Act 1992. Other than publicly inviting an offering at every service, we do not engage in persistent fundraising or intrusive fundraising practices with any of our donors, including vulnerable people, and we never have private or coercive discussions with individuals about their giving. Our fundraising practices are ethical and in accordance with Biblical principles. No complaints were received about our fundraising practices.

Other than the Charity shops, which have a dual purpose of generating funds and blessing the community both physically (by providing quality inexpensive recycled products) and spiritually (through offering friendship, prayer and Bible study), we do not have specialised fund-raising activities. The operating charity shops are as follows:

ASHA 44 Belgrave Road, Leicester LE4 5AS	Rent
ASHA 205 Kenton Road, HA3 0HD	Rent
ASHA 1 Broadway Parade, Pinner Road, North Harrow HA2 7SY	Rent
ASHA 155 Norwood Road, Southall UB2 4JB	Owned
ASHA 68 Vicarage Farm Road, Hounslow TW5 0AB	Owned

3. Achievements and Performance

1. We continue to assist churches in the ministry of the gospel in word and deed in Southall, Heston, Hounslow, Harrow, High Wycombe, and Tower Hamlets. In these areas we assist in the planting of local churches, and in the outreach activities of the local church.
2. We continue to assist ministries such as After Schools Clubs, Moms and Totts, and Young Life (Teen Ministry) in connection with the churches we assist.
3. Our annual LEAP Week had close to 80 in attendance. There was much prayer, vision casting and sharing the gospel.
4. ASHA Charity shops continue to operate in five locations and continue to be a blessing to the customers who frequent the shops. Funds generated through ASHA have benefitted health, education, and development work in South Asia primarily, although necessary refurbishment and renovations to two properties greatly reduced our ability to give grants in 2024 (see points 5 & 6).
5. This year replacement of the roof of Mt. Avenue and refurbishment of the kitchen (with the help of volunteers), along with a complete renovation of our Coventry property in order to make it fit as a residential rental property cost the charity more than £76,000.
6. As a result of the above expenses, Grants made to institutions and individuals was greatly reduced, down to £7,300.

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2024

7. Grants are given for the purposes of:
- Education & Training in the developing world
 - Relief of poverty
 - Promoting justice for the oppressed
 - Biblical Training
 - Health care

4. Financial Review

The Charity's main sources of funding are voluntary donations from individuals and churches and charitable trading via the resale of donated goods to our ASHA Charity shops.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Charity's reserves decreased by £93,973 during the year (2023 – decreased by £40,420). The balance sheet shows total net assets of £1,036,940 (2023: £1,130,913).

Included in total funds are amounts totalling £92,478 (2023: £98,225) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 10 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees has examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets and programme related investments. The Trustees considers that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2024 the Charity had net free reserves deficit of £26,814 (2023: free reserves of £95,407) as follows:

	2024 £	2023 £
Total reserves	1,036,940	1,130,913
Less: restricted funds	(92,478)	(98,225)
Less: unrestricted fixed assets used for the continuing work of the Charity	(1,275,000)	(1,275,000)
Add: loan (long term)	303,724	337,719
Free reserves	(26,814)	95,407
Free reserves requirement:		
3 month's budgeted routine expenditure	140,000	140,000

The Trustees are aware that free reserves requirement is in excess of the free reserves deficit and are actively looking at ways in which the gap can be legitimately reduced in accordance with the charitable objectives.

4.3 Investment Policy

The Charity holds investment properties. Cash balances are held at HSBC and balances not expected to be used in the short term are held in a deposit account in order to earn interest.

4.4 Grants Policy

Grants are budgeted on the basis of financial performance of our Charity shops in the prior year. Grants are biased toward health, education and development, along with teaching of the Bible, among South Asians in Britain and South Asia

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2024

5. Plans for Future Periods

During 2025, the Charity expects to:

- continue efforts to bring the message of the Bible to adults and children in the community by means of assisting local churches with sponsored manpower
- continue activities for young people in the community
- develop links with the local Muslim, Hindu and Sikh communities
- generate income for Grants through the Charity shops

6. Responsibilities of Trustees for the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

7. Approval

The report of the Trustees was approved by the Trustees on 25th July 2025 and signed on its behalf by:

Robert Heppe
Trustee

WORLD HARVEST (UK)

Report of the Independent Examiner to the Trustees of World Harvest (UK)

I report on the financial statements of World Harvest (UK) for the year ended 31 December 2024, set out on pages 8 to 20.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the 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 the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees considers that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the 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 Commissioners. 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 I do not express an audit opinion on the accounts.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Amarjit Aujla ACCA
30th October 2025

WORLD HARVEST (UK)

Statement of Financial Activities For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Donations and legacies		4,093	187,497	191,590	47,789	192,988	240,777
Charitable activities		16,475	-	16,475	7,450	1,819	9,269
Other trading activities		447,742	-	447,742	464,700	-	464,700
Investments		29,713	-	29,713	26,884	-	26,884
Other		538	-	538	1,218	-	1,218
Total Income		498,561	187,497	686,058	548,041	194,807	742,848
Expenditure on:	3						
Raising funds		421,352	1,729	423,081	417,613	657	418,270
Charitable activities		170,563	186,387	356,950	161,636	203,361	364,997
Total Expenditure		591,915	188,116	780,031	579,249	204,018	783,267
Net gains/(losses) on investments	6	-	-	-	-	-	-
Net (deficit)/surplus	4	(93,354)	(619)	(93,973)	(31,208)	(9,211)	(40,419)
Transfers between funds		5,128	(5,128)	0	2,000	(2,000)	0
Net movement in funds		(88,226)	(5,747)	(93,973)	(29,208)	(11,211)	(40,419)
Total funds brought forward		1,032,688	98,225	1,130,913	1,061,896	109,436	1,171,332
Total funds carried forward		944,462	92,478	1,036,940	1,032,688	98,225	1,130,913

WORLD HARVEST (UK)

Balance Sheet As at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	5	375,000	-	375,000	375,000
Investments	6	900,000	-	900,000	900,000
		1,275,000	0	1,275,000	1,275,000
Current Assets					
Debtors	7	8,411	-	8,411	8,184
Cash At Bank And In Hand		19,915	92,478	112,393	235,972
		28,326	92,478	120,804	244,156
Creditors - Amounts Falling Due Within One Year	8	55,140	-	55,140	50,524
Net Current Assets		(26,814)	92,478	65,664	193,632
Creditors - Amounts Falling Due After More Than One Year	9	303,724	-	303,724	337,719
Net Assets		944,462	92,478	1,036,940	1,130,913
Represented by:					
Restricted Income Funds	10	-	92,478	92,478	98,225
Unrestricted Income Funds		944,462	-	944,462	1,032,688
Total Funds		944,462	92,478	1,036,940	1,130,913

The financial statements were approved by the Trustees on 25th July 2025.

Robert Heppe
Trustee

WORLD HARVEST (UK)

Statement of Cash Flows For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Net cash flows from operating activities	11	(92,406)	(5,747)	(98,153)	(21,366)
Cash flows from investing activities:					
Dividends, interest and rents from investments		29,713	-	29,713	26,884
Net cash used in investing activities		29,713	0	29,713	26,884
Cash flows from financing activities					
Repayments of borrowing		(23,928)	-	(23,928)	4,426
Cash outflows from financing costs		(31,211)	-	(31,211)	(30,602)
Net cash used in financing activities		(55,139)	0	(55,139)	(26,176)
Change in cash and cash equivalents in the reporting period		(117,832)	(5,747)	(123,579)	(20,658)
Cash and cash equivalents brought forward		137,747	98,225	235,972	256,630
Cash and cash equivalents carried forward		19,915	92,478	112,393	235,972

WORLD HARVEST (UK)

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

1. Accounting Policies

World Harvest UK is an unincorporated charity. The registered office is 79 Elm Drive, Harrow HA2 7BY.

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

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of investment properties which are shown at market value.

The Charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Investment income includes rental income from the letting of the Charity's freehold land and buildings and is accounted for when earned.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants payable and governance costs:

- Grants payable are payments made to third parties in furtherance of the Charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.
- Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Tangible Fixed Assets

Tangible fixed assets costing more than £1,000 are capitalised and stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of the fixed asset, less their estimated residual value, over their expected useful lives of 4 years. No depreciation is charged in respect of freehold land and buildings, as the residual value of the property after its estimated useful life is anticipated to be at least the carrying value of the property shown in the financial statements

WORLD HARVEST (UK)

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

1. Accounting Policies (continued)

Investments

Properties not held for charitable use and instead for investment return are shown as fixed asset investments. Fixed asset investments are stated at market value and revalued each year, based on publicly available local sales information.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

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

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WORLD HARVEST (UK)

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

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations & legacies				
Offerings and donations	4,093	185,499	189,592	235,090
Income tax reclaimed	-	1,998	1,998	5,687
	4,093	187,497	191,590	240,777
Charitable activities				
Rent	16,475	-	16,475	9,269
	16,475	0	16,475	9,269
Other trading activities				
Shop sales	425,429	-	425,429	424,889
Recycling	22,313	-	22,313	39,811
	447,742	0	447,742	464,700
Investment income				
Property rental income	29,700	-	29,700	26,877
Bank Interest	13	-	13	7
	29,713	0	29,713	26,884
Other income				
Sponsorship fees	538	-	538	1,218
	498,561	187,497	686,058	742,848

WORLD HARVEST (UK)

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

3. Expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Expenditure on raising funds:				
Shop personnel costs	217,327	-	217,327	217,243
Shop stock costs	-	-	-	295
Shop operating costs	22,756	1,729	24,485	29,711
Shop property costs	30,330	-	30,330	66,127
Shop rental costs	56,375	-	56,375	55,250
Shop financing costs	31,212	-	31,212	49,644
Rental property costs	63,352	-	63,352	-
	421,352	1,729	423,081	418,270
Expenditure on charitable activities:				
Mission – personnel costs	108,663	155,313	263,976	263,420
Mission – grants & gifts	7,300	-	7,300	62,329
Mission – property	31,766	-	31,766	-
Mission – other costs	2,772	31,074	33,846	27,976
Office costs	20,062	-	20,062	11,272
	170,563	186,387	356,950	364,997
	591,915	188,116	780,031	783,267

WORLD HARVEST (UK)

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

3. Expenditure (continued)

3a Staff Costs

Included within Expenditure on Raising funds and Expenditure of Charitable Activities are the following staff costs:

	2024	2023
	£	£
Gross salaries	464,015	454,579
Employer's National Insurance	28,257	27,266
Employer's Annual Allowance	(5,000)	(5,000)
Pension contributions	7,731	6,607
Christmas bonus	-	4,115
	495,003	487,567
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salaries	13,005	6,816
National Insurance	333	88
Pension contributions	363	-

No employee received emoluments in excess of £60,000 during the year.

The average number of employees during the year:

	2024	2023
	Number	Number
Full time workers	6	7
Part time workers	29	25
	32	31

WORLD HARVEST (UK)

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

3. Expenditure (continued)

3b. Gifts/grants to organisations and individuals

Included within Expenditure on Charitable Activities are the following gifts to organisations and individuals:

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Gifts/grants to organisations					
Biblical Baptist Church					
Ministries	Development	-	-	-	1,000
Chinchpada Christian	Medical	-	-	-	1,000
Hospital					
Christ School Bundibugyo	Education	-	-	-	783
Christian Associates UK	Missions	-	-	-	21,291
Creative Communities	Missions	-	-	-	2,000
Delhi Bible Institute	Education/Gospel	-	-	-	6,000
	Proclamation				
Friends of ASHA	Development/Relief	-	-	-	1,555
Gideon Peter Ministries	Development/Gospel				
	Proclamation	-	-	-	750
Glory TV	Gospel Proclamation	-	-	-	250
Himalayan Inland Mission	Education/Gospel	-	-	-	6,000
	Proclamation				
Jaranwala Village	Relief	-	-	-	1,000
Ketchwa Hospital	Medical	-	-	-	1,000
Landour Community					
Hospital	Medical	-	-	-	2,000
New Life Masih Ghar	Missions	150	-	150	2,000
Shineland School	Education	-	-	-	1,000
Sugandh	Development	-	-	-	1,250
Thana Trust	Medical	-	-	-	1,750
		150	0	150	50,629
Gifts/grants to individuals		7,150	-	7,150	11,700
		7,300	0	7,300	62,329

All grants are given either for the advancement of the Christian faith or the relief of poverty.

4. Net (Deficit)/Surplus

Net (deficit)/surplus is stated after charging:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Operating lease rentals	56,375	-	56,375	55,250

WORLD HARVEST (UK)

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

5. Tangible Fixed Assets

	Freehold land & buildings: Charity £
Cost	
At 1 January 2024	375,000
Additions	-
Disposals	-
Transfers to fixed asset investments	-
At 31 December 2024	375,000
Depreciation	
At 1 January 2024	-
Charge For Year	-
Disposals	-
At 31 December 2024	0
Net Book Value	
At 31 December 2024	375,000
At 31 December 2023	375,000

Following a review in 2023, the trustees reclassified certain tangible fixed assets (see note 6) as investment properties. The freehold land and property is the residential accommodation at 35 Mount Avenue, Southall UB1 2LH.

6. Fixed Asset Investments

	2024 £	2023 £
Investment properties		
At 1 January	900,000	-
Revaluation	-	-
Disposals/redemptions	-	-
Transfer from tangible fixed assets	-	900,000
At 31 December	900,000	900,000

The following are the investment properties:

Address	Configuration	31 December 2024
508 Foleshill Road, Coventry CV6 5HP	Former Shop (undergoing residential conversion)	100,000
ASHA 155 Norwood Road, Southall UB2 4JB	Shop & residential	400,000
ASHA 68 Vicarage Farm Road, Hounslow TW5 0AB	Shop & residential	400,000
		900,000

The investment properties are held at cost, based on their original purchase price. No revaluation has been undertaken at the balance sheet date.

WORLD HARVEST (UK)

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

7. Debtors

	2024 £	2023 £
Gift Aid Receivable	1,960	832
Other Debtors	6,451	7,351
	8,411	8,183

8. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	-	1,425
Trade creditors	-	4,205
Other creditors including tax and social security	55,140	45,073
Loan	55,140	50,703

Loan terms: repayment by April 2035, interest is payable at 3.3% above the Bank of England Base Rate.

9. Creditors - Amounts Falling Due After More Than One Year

	2024 £	2023 £
Loans (see note 8 above)	303,724	337,719

10. Restricted Funds

10a Current year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2024 £
Missions - individuals	89,961	184,621	(187,932)	(5,128)	-	81,522
Missions - apprenticeships	8,264	2,876	(184)	-	-	10,956
	98,225	187,497	(188,116)	(5,128)	0	92,478

The transfer of £5,128 from restricted Missions – individuals fund to unrestricted funds is in recognition of administration costs in relation to managing individual donations.

WORLD HARVEST (UK)

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

10. Restricted Funds (continued)

10b Prior year	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2023 £
Missions - individuals	102,047	192,988	(203,074)	(2,000)	-	89,961
Missions - apprenticeships	7,389	1,819	(944)	-	-	8,264
Missions - organisations	0	-	-	-	-	0
	<u>109,436</u>	<u>194,807</u>	<u>(204,018)</u>	<u>(2,000)</u>	<u>0</u>	<u>98,225</u>

The transfer £2,000 from Missions – individuals to unrestricted for the rental cost for accommodation provided by the Charity.

Descriptions of the restricted funds are as follows:

Missions - Individuals: Religious workers / Ministers of Religion who receive contributions in the UK for their ministries in the UK and worldwide. Some are employed by the charity; others work with other organizations to whom the charity sends grants.

Missions - Apprenticeships: This fund is to hold contributions for expenses related to our Cross-Cultural Missions training program.

Missions-Organisations: This fund is to hold contributions for expenses related to other mission organisations. We currently are receiving no funds restricted to other organizations.

11. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Net expenditure for the reporting period (as per the statement of financial activities)	(88,226)	(5,747)	(93,973)	(40,420)
Adjustments for:				
Interest paid	31,211	-	31,211	30,602
Interest from investments	(29,713)	-	(29,713)	(26,884)
(Increase)/decrease in debtors	(227)	-	(227)	11,821
Increase/(decrease) in creditors	(5,451)	-	(5,451)	3,515
Net cash provided by operating activities	<u>(92,406)</u>	<u>(5,747)</u>	<u>(98,153)</u>	<u>(21,366)</u>

WORLD HARVEST (UK)

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

12. Analysis of Changes in Net Debt

	At 1 January 2024 £	Cash flows £	Other non- cash changes £	At 31 December 2024 £
Cash and cash equivalents				
Cash	235,972	(123,579)	-	112,393
Borrowings				
Debt due within one year	(45,073)	(10,067)	-	(55,140)
Debt due after one year	(337,719)	33,995	-	(303,724)
	(382,792)	44,062	0	(358,864)
	(146,820)	(79,517)	0	(246,471)

13. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2024 £	2023 £
Not later than one year	40,788	40,788
Later than one year and not later than five years	59,976	100,764
	100,764	141,552

14. Related Party Transactions

The son of Robert Heppe, a Trustee, has a restricted funds account in his name. During the year the charity received restricted funds in his name of £1,379 (2023: £ 1,937). At 31 December the account showed a credit in his name of £749 (2023: £20).

The Trustees gave a total of £3,961 (2023: £nil) in unrestricted offerings and donations during the year.

WORLD HARVEST (UK)

England & Wales - Charity number 1071929

Accounts

WORLD HARVEST (UK)

Charity Registration Number: 1071929

31 December 2023

Annual Report and Financial Statements

Tandem Accounting Limited
Chartered Accountants
17 Heathville Road
London N19 3AL

WORLD HARVEST (UK)

Annual Report and Financial Statements 2023 Contents

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WORLD HARVEST (UK)

Legal & Administrative Information For the year ended 31 December 2023

Charity Name	World Harvest (UK).
Charity number	1071929. The Charity was formally registered with the Charity Commission on 12 October 1998.
Principal Address	79 Elm Drive, Harrow HA2 7BY
Governing Document	The Charity's governing document is a declaration of trust dated 20 February 1998 as amended by resolution dated 10 April 2012.
Objective	The Charity seeks to advance God's love in the UK & worldwide by church planting, encouraging grace-renewal, and partnerships in ministry. We also operate a network of ASHA Charity shops, assisting organizations, particularly in South Asia, by providing funds for the relief of poverty, healthcare, education, and economic development, including giving to hospitals, schools in poorer areas.
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Robert Heppe Keren Heppe Matthew Irvine (appointed 15 March 2023) Marian Petel
Key Management Personnel	Those in charge of planning, directing, controlling, running, and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Managing Trustees and the bookkeeper
Bankers	HSBC 2 Station Road Hayes Middlesex UB3 4BY Barclays Bank 1 Churchill Place, London E14 5HP
Independent examiner	Amarjit Aujla FCCA 21 Woodside Close Bagshot Surrey GU19 5FR

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2023

The Trustees submits its annual report and the financial statements of World Harvest (UK) (“the Charity”) for the year ended 31 December 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1 Trustees

Appointment and Induction of Trustees

Elected by vote at a special meeting of the trustees.

We provide a history of the charity, including an overview of the operations, funding sources, a copy of the Trust Deed, and our principles for grant making. We also review guidance to Trustees provided by the Charity Commission. Trustees are officially accepted at a following meeting.

Organisation

The Trustees oversee a “working group” of voluntary leaders who function as the operations committee of the Charity and is responsible for the day to day activities of the Charity. The working group includes two trustees and a third volunteer who is not a trustee. The Trustees as a whole are involved with critical issues that may arise, as well as deciding on the budget and the making of grants

1.2 Risk Management

The Trustees’ primary concern and objective is the discipling of individuals for the glory of God. Whilst it is the Trustees’ policy to trust wholly in the Lord that He will work out His purpose to this end, the Trustees also acknowledge that it has a responsibility for the identification and proper management of risks faced by the Trustees in achieving their primary aim. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Trustees, they have established effective systems and procedures to mitigate those risks.

A brief summary of the risk register is as follows.

Operational Area	Risk	Management
Security & Safeguarding	There is a major security, safeguarding, or health & safety incident	Safeguarding – there is a safeguarding policy in place and two designated safeguarding officers. All volunteers who have direct contact with children or vulnerable adults as well as Pastoral team members are required to have a DBS, which is renewable every three years; we ensure that insurance policies are up-to-date and cover us for identified risks; we maintain up-to-date incident logs
Finances	Income and expenditure: there is a risk that expenditure could exceed income	To mitigate these potential risks the Trustees have approved an unrestricted funds budget which shows a surplus of income over expenditure. Monthly management accounts are prepared comparing income and expenditure with budget; Charity officials ensure proper authorisation of expenditure in line with the target operational cash reserves of two months’ budgeted expenditure.
	Potential liabilities: there is an uninsured liability which crystallises	To mitigate this potential risk, we ensure that insurance policies are up-to-date and include employer’s liability, public liability, buildings insurance, contents insurance and property owner’s liability

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2023

2. Activities & Strategies

- Preaching the Gospel
- Assisting church services, prayer meetings and Bible studies
- Operating Charity Shops with the dual purpose of blessing the local community and generating income to advance the gospel and to aid relief of poverty, health, education and development, with an emphasis on South Asia
- Resource churches through the recruitment and placement of cross-cultural Ministers of Religion
- Assisting churches in running programs to serve physical and emotional needs in their respective communities (such as Moms & Tots Groups, Kids Clubs, Teen Youth Programs, Feeding the homeless ...).
- Provide Financial Grants to help Agencies working in the Developing world, particularly South Asia, to provide health and education services, economic development, and other activities to relieve the effects of poverty and injustice.

Public Benefit

The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission and, in particular, the specific guidance on charities for the advancement of religion.

Volunteers help in our five Charity shops by sorting through donations and generally assisting in keeping the shops clean and tidy. Those in the Duke of Edinburgh Volunteer program give one hour a week; others, usually, retirees, may volunteer one or two shifts per week (3-4 hours per shift). Volunteers are a great help to the Charity.

Fundraising

The Charity engaged in fundraising in the form of receiving donations, some of which were gift-aided. We did not contract the service of any professional fundraisers as defined by section 58 of the Charities Act 1992. Other than publicly inviting an offering at every service, we do not engage in persistent fundraising or intrusive fundraising practices with any of our donors, including vulnerable people, and we never have private or coercive discussions with individuals about their giving. Our fundraising practices are ethical and in accordance with Biblical principles. No complaints were received about our fundraising practices.

Other than the Charity shops, which have a dual purpose of generating funds and blessing the community both physically (by providing quality inexpensive recycled products) and spiritually (through offering friendship, prayer and Bible study), we do not have specialised fund raising activities. The operating charity shops are as follows:

ASHA 44 Belgrave Road, Leicester LE4 5AS	Rent
ASHA 205 Kenton Road, HA3 0HD	Rent
ASHA 1 Broadway Parade, Pinner Road, North Harrow HA2 7SY	Rent
ASHA 155 Norwood Road, Southall UB2 4JB	Owned
ASHA 68 Vicarage Farm Road, Hounslow TW5 0AB	Owned

3. Achievements and Performance

1. We continue to assist churches in the ministry of the gospel in word and deed in Southall, Heston, Harrow, High Wycombe, and Tower Hamlets. In these areas we assist in the planting of local churches, and in the outreach activities of the local church.
2. We no longer assist in Shepherds Bush as that ministry has closed down. And the ministry in Walthamstow, and its Minister, with the funds designated for it, was transferred to another Christian organization.
3. In 2021-2022 we expanded church work to include Hounslow. As a result, a new church was formed in 2023. The Hounslow Town Church has emerged from this effort.
4. We continue to assist ministries such as After Schools Clubs, Moms and Tots, and Young Life (Teen Ministry) in connection with the churches we assist.
5. Our annual LEAP Week had close to 80 in attendance.
6. ASHA Charity shops continue to operate in five locations and continue to be a blessing to the customers who frequent the shops. Funds generated through ASHA have benefitted health, education, and development work in South Asia primarily.

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2023

7. In 2023 a team of volunteers substantially refurbished ASHA Southall, including repainting the interior, laying a new floor, new lighting, and replacing the kitchen area. They also did work on 35 Mount Avenue. On the latter property we engaged a builder to install a new kitchen.
8. Grants of £62,329 were distributed to institutions and individuals. This represents a material increase when compared with the previous year's grant giving. It included a £21,000 Grant to Christian Associates UK, from funds designated to a WHUK worker who moved over to Christian Associates. Also, £27,723 was transferred within our books to missionaries working under Serge Global, USA, to be distributed in future periods. Grants made were for the purposes of:
 - Education & Training in the developing world
 - Relief of poverty
 - Promoting justice for the oppressed
 - Biblical Training & Gospel Proclamation
 - Health care

4. Financial Review

The Charity's main sources of funding are voluntary donations from individuals and churches and charitable trading via the resale of donated goods to our ASHA Charity shops.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Charity's reserves decreased by £40,420 during the year (2022 – increased by £65,913). The balance sheet shows total net assets of £1,130,913 (2022: £1,171,333).

Included in total funds are amounts totalling £98,225 (2022: £109,436) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 10 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees has examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets and programme related investments. The Trustees considers that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2023 the Charity had net free reserves of £95,407 (2022: £126,320) as follows:

	2023 £	2022 £
Total reserves	1,130,913	1,171,333
Less: restricted funds	(98,225)	(109,436)
Less: unrestricted fixed assets used for the continuing work of the Charity	(1,275,000)	(1,275,000)
Add: loan (long term)	337,719	339,423
Free reserves	95,407	126,320
Free reserves requirement:		
3 month's budgeted routine expenditure	140,000	140,000

The Trustees are aware that free reserves requirement is in excess of the free reserves deficit and are actively looking at ways in which the gap can be legitimately reduced in accordance with the charitable objectives.

WORLD HARVEST (UK)

Annual Report of the Trustees For the year ended 31 December 2023

4.3 Investment Policy

The Charity holds investment properties. Cash balances are held at HSBC and balances not expected to be used in the short term are held in a deposit account in order to earn interest.

4.4 Grants Policy

Grants are budgeted on the basis of financial performance of our Charity shops in the prior year. Grants are biased toward health, education and development, along with teaching of the Bible, among South Asians in Britain and South Asia

5. Plans for Future Periods

During 2024, the Charity expects to:

- continue efforts to bring the message of the Bible to adults and children in the community by means of assisting local churches with sponsored manpower
- continue activities for young people in the community
- develop links with the local Muslim, Hindu and Sikh communities
- generate income for Grants through the Charity shops
- renovate the house on Foleshill Road, Coventry, which has been empty and needs complete overhaul, in order to let it.

6. Responsibilities of Trustees for the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

7. Approval

The report of the Trustees was approved by the Trustees on 22 January 2025 and signed on its behalf by:

Robert Heppe

Robert Heppe
Trustee

WORLD HARVEST (UK)

Report of the Independent Examiner to the Trustees of World Harvest (UK)

I report on the financial statements of World Harvest (UK) for the year ended 31 December 2023, set out on pages 8 to 19.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the 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 the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees considers that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the 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 Commissioners. 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 I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. Other than a discrepancy of £1.53 identified in the HSBC BMM Account balance, which is considered immaterial and thus not affecting the financial position of the Charity, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed

Amarjit Aujla
Amarjit Aujla
FCCA
Date: 20 January 2025

WORLD HARVEST (UK)

Statement of Financial Activities For the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income from:	2						
Donations and legacies		44,733	196,043	240,776	12,008	258,056	270,064
Charitable activities		7,450	1,819	9,269	15,110	-	15,110
Other trading activities		464,700	-	464,700	450,495	-	450,495
Investments		26,884	-	26,884	26,854	-	26,854
Other		1,218	-	1,218	1,360	282	1,642
Total Income		544,985	197,862	742,847	505,827	258,338	764,165
Expenditure on:	3						
Raising funds		417,842	-	417,842	303,999	-	303,999
Charitable activities		161,408	204,017	365,425	150,773	244,200	394,973
Total Expenditure		579,250	204,017	783,267	454,772	244,200	698,972
Net gains/(losses) on investments		-	-	-	-	-	-
Net (deficit)/surplus	4	(34,265)	(6,155)	(40,420)	51,055	14,138	65,193
Transfers between funds		5,056	(5,056)	0	7,820	(7,820)	0
Net movement in funds		(29,209)	(11,211)	(40,420)	58,875	6,318	65,193
Total funds brought forward		1,061,897	109,436	1,171,333	1,003,022	103,118	1,106,140
Total funds carried forward		1,032,688	98,225	1,130,913	1,061,897	109,436	1,171,333

WORLD HARVEST (UK)

Balance Sheet As at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	5	375,000	-	375,000	1,275,000
Investments	6	900,000	-	900,000	-
		1,275,000	0	1,275,000	1,275,000
Current Assets					
Debtors	7	8,184	-	8,184	20,005
Cash At Bank And In Hand		137,747	98,225	235,972	256,630
		145,931	98,225	244,156	276,635
Creditors - Amounts Falling Due Within One Year	8	50,524	-	50,524	40,879
Net Current Assets		95,407	98,225	193,632	235,756
Creditors - Amounts Falling Due After More Than One Year	9				
		337,719	-	337,719	339,423
Net Assets		1,032,688	98,225	1,130,913	1,171,333
Represented by:					
Restricted Income Funds	10	-	98,225	98,225	109,436
Unrestricted Income Funds		1,032,688	-	1,032,688	1,061,897
Total Funds		1,032,688	98,225	1,130,913	1,171,333

The financial statements were approved by the Trustees on 22 January 2025 and signed on its behalf by:

Robert Heppe
Trustee

WORLD HARVEST (UK)

Statement of Cash Flows For the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Net cash flows from operating activities	11	(10,155)	(11,211)	(21,366)	39,312
Cash flows from investing activities:					
Dividends, interest and rents from investments		26,884	-	26,884	26,854
Net cash used in investing activities		26,884	0	26,884	26,854
Cash flows from financing activities					
Repayments of borrowing		4,426	-	4,426	(39,325)
Cash outflows from financing costs		(30,602)	-	(30,602)	(19,042)
Net cash used in financing activities		(26,176)	0	(26,176)	(58,367)
Change in cash and cash equivalents in the reporting period		(9,447)	(11,211)	(20,658)	7,799
Cash and cash equivalents brought forward		147,194	109,436	256,630	248,831
Cash and cash equivalents carried forward		137,747	98,225	235,972	256,630

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting Policies

World Harvest UK is an unincorporated charity. The registered office is 79 Elm Drive, Harrow HA2 7BY.

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

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of investment properties which are shown at market value.

The Charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Investment income includes rental income from the letting of the Charity's freehold land and buildings and is accounted for when earned.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants payable and governance costs:

- Grants payable are payments made to third parties in furtherance of the Charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.
- Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Tangible Fixed Assets

Tangible fixed assets costing more than £1,000 are capitalised and stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of the fixed asset, less their estimated residual value, over their expected useful lives of 4 years. No depreciation is charged in respect of freehold land and buildings, as the residual value of the property after its estimated useful life is anticipated to be at least the carrying value of the property shown in the financial statements.

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting Policies (continued)

Investments

Properties not held for charitable use and instead held for investment return are shown as fixed asset investments. Fixed asset investments are stated at historical cost or estimated value, with valuations reviewed periodically to ensure they remain reasonable and reflective of current conditions.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

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

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations & legacies				
Offerings and donations	43,901	191,188	235,089	265,699
Income tax reclaimed	832	4,855	5,687	4,365
	44,733	196,043	240,776	270,064
Charitable activities				
Rent	7,450	1,819	9,269	15,110
	7,450	1,819	9,269	15,110
Other trading activities				
Shop sales	424,889	-	424,889	411,426
Recycling	39,811	-	39,811	39,069
	464,700	0	464,700	450,495
Investment income				
Property rental income	26,877	-	26,877	26,850
Bank Interest	7	-	7	4
	26,884	0	26,884	26,854
Other income				
Sponsorship fees	1,218	-	1,218	1,642
	544,985	197,862	742,847	764,165

3. Expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Expenditure on raising funds:				
Shop personnel costs	217,243	-	217,243	189,433
Shop stock costs	295	-	295	51
Shop operating costs	29,283	-	29,283	24,997
Shop property upkeep costs	66,127	-	66,127	34,268
Shop property rent and financing costs	104,894	-	104,894	55,250
	417,842	0	417,842	303,999
Expenditure on charitable activities:				
Mission – personnel costs	108,622	154,798	263,420	267,472
Mission – grants & gifts	41,038	21,291	62,329	47,246
Mission – other costs	476	27,928	28,404	71,114
Office costs	11,272	-	11,272	9,141
	161,408	204,017	365,425	394,973
	579,250	204,017	783,267	698,972

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

3. Expenditure (continued)

3a Staff Costs

Included within Expenditure on Raising funds and Expenditure of Charitable Activities are the following staff costs:

	2023	2022
	£	£
Gross salaries	454,579	424,936
Employer's National Insurance	27,266	26,090
Employer's Annual Allowance	(5,000)	(5,000)
Pension contributions	6,607	6,012
Christmas bonus	4,115	4,834
	487,567	456,872
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salaries	6,816	4,144
National Insurance	88	-
Pension contributions	-	-

No employee received emoluments in excess of £60,000 during the year.

	2023	2022
	Number	Number
The average number of employees during the year:		
Full time workers	7	7
Part time workers	25	24
	32	31

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

3. Expenditure (continued)

3b. Gifts/grants to organisations and individuals

Included within Expenditure on Charitable Activities are the following gifts to organisations and individuals:

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Gifts/grants to organisations					
Baptist Welfare society	Education	-	-	-	950
Biblical Baptist Church Ministries	Development	1,000	-	1,000	-
Chinchpada Christian Hospital	Medical	1,000	-	1,000	2,000
Christ School Bundibugyo	Education	783	-	783	750
Christian Associates UK	Missions	-	21,291	21,291	-
Creative Communities	Missions	2,000	-	2,000	-
Delhi Bible Institute	Education/Gospel Proclamation	6,000	-	6,000	5,000
Friends of ASHA	Development/Relief	1,555	-	1,555	2,500
Gideon Peter Ministries	Development/Gospel Proclamation	750	-	750	1,000
Glory TV	Gospel Proclamation	250	-	250	250
Himalayan Inland Mission	Education/Gospel Proclamation	6,000	-	6,000	4,500
Jaranwala Village	Relief	1,000	-	1,000	-
Ketchwa Hospital	Medical	1,000	-	1,000	-
Kush Khbari Fellowship	Missions / Multifaith Dialogue	-	-	-	1,000
Landour Community Hospital	Medical	2,000	-	2,000	-
New Life Masih Ghar	Missions	2,000	-	2,000	-
Shineland School	Education	1,000	-	1,000	-
South Asian Concern	Development/Medical	-	-	-	3,000
Sugandh	Development	1,250	-	1,250	-
Thana Trust	Medical	1,750	-	1,750	1,500
		29,338	21,291	50,629	22,450
Gifts/grants to individuals		11,700	-	11,700	24,796
		41,038	21,291	62,329	47,246

All grants are given either for the advancement of the Christian faith or the relief of poverty.

4. Net (Deficit)/Surplus

Net (deficit)/surplus is stated after charging:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Independent examiner's remuneration	150	-	150	-
Depreciation – owned assets	-	-	-	-
Operating lease rentals	55,250	-	55,250	55,250

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

5. Tangible Fixed Assets

	Freehold land & buildings: Charity £
Cost	
At 1 January 2023	1,275,000
Additions	-
Disposals	-
Transfers to fixed asset investments	(900,000)
	<u>375,000</u>
At 31 December 2023	<u>375,000</u>
Depreciation	
At 1 January 2023	-
Charge For Year	-
Disposals	-
	<u>0</u>
At 31 December 2023	<u>0</u>
Net Book Value	
At 31 December 2023	<u>375,000</u>
At 31 December 2022	<u>1,275,000</u>

Following a review, the trustees reclassified certain tangible fixed assets (see note 6) as investment properties.:

The freehold land and property is the residential accommodation at 35 Mount Avenue, Southall UB1 2LH.

6. Fixed Asset Investments

	2023 £	2022 £
Investment properties		
At 1 January	-	-
Revaluation	-	-
Disposals/redemptions	-	-
Transfer from tangible fixed assets	900,000	-
At 31 December	<u>900,000</u>	<u>0</u>

Following a review, the trustees reclassified the following tangible fixed assets (see note 5) as investment properties:

Address	Configuration	31 December 2023
508 Foleshill Road, Coventry CV6 5HP	Former Shop (undergoing residential conversion)	100,000
ASHA 155 Norwood Road, Southall UB2 4JB	Shop & residential	400,000
ASHA 68 Vicarage Farm Road, Hounslow TW5 0AB	Shop & residential	400,000
		900,000

The charity has not recently revalued its properties and has recognised them at historical cost or estimated value, based on the original purchase price and associated acquisition costs.

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

7. Debtors

	2023 £	2022 £
Prepayments	-	-
Gift Aid Receivable	832	-
Other Debtors	7,351	20,005
	<u>8,183</u>	<u>20,005</u>

8. Creditors - Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals	-	-
Trade creditors	1,246	-
Other creditors including tax and social security	4,205	1,936
Loan	45,073	38,943
	<u>50,524</u>	<u>40,879</u>

Loan terms: repayment date April 2035, interest is payable at 3.3% above the Bank of England Base Rate.

9. Creditors - Amounts Falling Due After More Than One Year

	2023 £	2022 £
Loans (see note 8 above)	<u>337,719</u>	<u>339,423</u>

10. Restricted Funds

10a Current year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2023 £
Missions - individuals	102,047	196,043	(203,168)	(4,961)	-	89,961
Missions - apprenticeships	7,389	1,819	(849)	(95)	-	8,264
Missions - organisations	0	-	-	-	-	0
	<u>109,436</u>	<u>197,862</u>	<u>(204,017)</u>	<u>(5,056)</u>	<u>0</u>	<u>98,225</u>

The transfer to the general fund of £5,056 is made up as follows:

- £2,000 was transferred from Missions – individuals to unrestricted for the rental cost for accommodation provided by the Charity
- £3,056 was transferred mainly in respect of administration fees which the Charity earns on restricted donations received for individuals.

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

10. Restricted Funds (continued)

10a Prior year	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2023 £
Missions - individuals	103,118	214,807	(208,129)	(7,749)	-	102,047
Missions - apprenticeships	0	8,390	(916)	(85)	-	7,389
Missions - organisations	0	35,141	(35,155)	14	-	0
	103,118	258,338	(244,200)	(7,820)	0	109,436

The transfers to the general fund of £7,820 is made up as follows:

- £2,400 was transferred from Missions – individuals to unrestricted for the rental cost for accommodation provided by the Charity
- £5,420 was transferred mainly in respect of the administration fees which the Charity earns on restricted donations received for individuals.

Descriptions of the restricted funds are as follows:

Missions - Individuals: Religious workers / Ministers of Religion who receive contributions in the UK for their ministries in the UK and worldwide. Some are employed by the charity; others work with other organizations to whom the charity sends grants.

Missions - Apprenticeships: This fund is to hold contributions for expenses related to our Cross-Cultural Missions training program.

Missions-Organisations: This fund is to hold contributions for expenses related to other mission organisations. We currently are receiving no funds restricted to other organizations.

11. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Net income for the reporting period (as per the statement of financial activities)	(29,909)	(11,211)	(40,420)	65,193
Adjustments for:				
Interest paid	30,602	-	30,602	19,042
Interest from investments	(26,884)	-	(26,884)	(26,854)
(Increase)/decrease in debtors	11,821	-	11,821	(20,005)
Increase/(decrease) in creditors	3,515	-	3,515	1,936
Net cash provided by operating activities	(10,855)	(11,211)	(21,366)	39,312

WORLD HARVEST (UK)

Notes to the Financial Statements For the year ended 31 December 2023

12. Analysis of Changes in Net Debt

	At 1 January 2023 £	Cash flows £	Other non- cash changes £	At 31 December 2023 £
Cash and cash equivalents				
Cash	256,630	(20,658)	-	235,972
Borrowings				
Debt due within one year	(38,943)	(6,130)	-	(45,073)
Debt due after one year	(339,423)	1,704	-	(337,719)
	(378,366)	(4,426)	0	(382,792)
	(121,736)	(25,084)	0	(146,820)

13. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2023 £	2022 £
Not later than one year	40,788	40,788
Later than one year and not later than five years	100,764	121,560
After more than 5 years	-	19,992
	141,552	182,340

14. Related Party Transactions

The son of Robert Heppe, a Trustee, has an account in his name on the books of the charity. During the year the charity received restricted funds in his name of £1,937 and made payments to him of £4,362. At 31 December the account showed a credit in his name of £20.

The Trustees gave a total of £nil (2022: £nil) in unrestricted offerings and donations during the year.

There were no other related party transactions.

WORLD HARVEST (UK)

England & Wales - Charity number 1071929

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1 Jan 2022** To **31 Dec. 2022**

Charity name: **WORLD HARVEST (UK)**

Charity registration number: **1071929**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<i>World Harvest (UK) exists to advance the cause of the gospel in the UK and world-wide, with particular interest in South Asia and the South Asian diaspora. Included in the gospel, as we understand it, is seeking to bring people to a knowledge of the love of God in Jesus Christ, training and discipleship, and the establishment of churches. The gospel speaks to physical and social needs as well as spiritual ones; therefore, we also are committed to the relief of poverty, oppression and injustice, and the promotion of health and education, particularly in the developing world.</i>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• <i>Preaching the Gospel</i> • <i>Running church services, prayer meetings and Bible studies</i> • <i>Operating Charity Shops</i> • <i>Resource churches through the recruitment and placement of cross cultural Ministers of Religion</i> • <i>Assisting churches in running programs to serve physical and emotional needs in their respective communities (such as Moms & Tots Groups, Kids Clubs, Teen Youth Programs, Feeding the homeless ...).</i> • <i>Provide Financial Grants to help Agencies working in the Developing world, particularly South Asia, to provide health and education services, economic development, and other activities to relieve the effects of poverty and injustice.</i>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<i>Yes. We believe that regard for public benefit is reflected in the manpower released to assist churches in ministry in their respective communities, and in the Grants which are given to agencies working in the developing world for health, education, and economic development.</i>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
--	----------------	--

Policy on grant making <i>Grants are budgeted on the basis of financial performance of our Charity shops in the prior year. Grants are biased toward health, education and development, along with teaching of the Bible, among South Asians in Britain and South Asia</i>	Para 1.38	
Policy on social investment including program related investment	Para 1.38	No Applicable
Contribution made by volunteers	Para 1.38	Volunteers help in our five Charity shops by sorting through donations and generally assisting in keeping the shops clean and tidy. Those in the Duke of Edinburgh Volunteer program give one hour a week; others, usually, retirees, may volunteer one or two shifts per week (3-4 hours per shift). Volunteers are a great help to the Charity.
Other		

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	1. We continue to assist churches in the ministry of the gospel in word and deed in Southall, Heston, Harrow, High Wycombe, Walthamstow, Shepherds Bush and Tower Hamlets. In these areas we assist in the planting of local churches, and in the outreach activities of the local church. 2. In 2021-2022 we expanded church work to include Hounslow. As a result there is not a new church worshipping the Lord in central Hounslow. 3. Large events such as After Schools Clubs and our annual LEAP Week and public gatherings for worship have been re-established post-covid. 4. Bible studies, Sunday worship, and prayer meetings have resumed in person. 5. ASHA Charity shops continue to operate in five locations and continue to be a blessing to the customers who frequent the shops. Funds generated through ASHA have benefitted health, education, and development work in South Asia primarily. 6. Grants totalling about £50,000 were distributed to institutions and individuals. Recipients included agencies working in the developing world (Primarily South Asia) toward: • Education & Training • Relief of poverty • Promoting justice for the oppressed • Biblical Training • Health care Further information is available in the Notes to the Accounts for 2022 – Note C.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	Other than the Charity shops, which have a dual purpose of generating funds and blessing the community both physically (by providing quality inexpensive recycled products) and spiritually (through offering friendship, prayer and Bible study), we do not have specialised fund raising activities.
Investment performance against objectives	Para 1.41	Not applicable
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity's financial position at the end of 2022 is healthy, as net income was £65,000 above expenses.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We aim to maintain three months operating expenses in unrestricted reserves, to cover ASHA operating expenses and our ministry house. Restricted funds – designated for and restricted to individual Religious Workers – so long as the worker's personal fund has a sufficient balance.
Amount of reserves held	Para 1.22	£65,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	No funds have a material deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Funds come from two main sources: 1. Voluntary Donations from individuals or churches 2. Charitable Training – resale of donated goods to our ASHA Charity shops
Investment policy and objectives including any social investment policy adopted	Para 1.46	

A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	By Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by vote at a special meeting of the trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We provide a history of the charity, including an overview of the operations, funding sources, a copy of the Trust Deed, and our principles for grant making. We also review guidance to Trustees provided by the Charity Commission. Trustees are officially accepted at a following meeting.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustees oversee a "working group" of voluntary leaders who function as the operations committee of the Charity and is responsible for the day to day activities of the Charity. The working group includes two trustees and a third volunteer who is not a trustee. The Trustees as a whole are involved with critical issues that may arise, as well as deciding on the budget and the making of grants.

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	WORLD HARVEST (UK)
Other name the charity uses	
Registered charity number	1071929
Charity's principal address	79 Elm drive Harrow HA2 7BY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marian Patel			Other Trustees
2	Robert Heppe	Chair		Other Trustees
3	Keren Heppe			Other Trustees
4	Matthew Irvine		15 March 2022	Other Trustees
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Robert Heppe		
Keren Heppe		
Marian Patel		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not Applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Robert Heppe</i>	
Full name(s)	Robert Heppe	
Position (eg Secretary, Chair, etc)	Chair	
Date	29/10/2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

World Harvest UK			Charity No (if any)	1071929	
Annual accounts for the period					
Period start date	01/01/2022	To	Period end date	31/12/2022	

Section A Statement of financial activities

Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies		S01	12,008	258,056	-	270,064	167,076
Charitable activities		S02	450,495	-	-	450,495	325,154
Other trading activities		S03	41,960	-	-	41,960	42,050
Interest Received		S04	4	-	-	4	-
Separate material item of income	(Covid Relief)	S05	-	-	-	-	114,801
Other	(Funds Rec For Visas)	S06	1,360	282	-	1,642	569
Total		S07	505,827	258,338	-	764,165	649,650
Resources expended (Note 6)							
Expenditure on:							
Raising funds		S08	-	-	-	-	-
Charitable activities		S09	408,275	242,641	-	650,916	622,633
Separate material item of expense	(Grants)	S10	45,687	1,559	-	47,246	38,001
Other	(Visa Fees Paid)	S11	810	-	-	810	536
Total		S12	454,772	244,200	-	698,972	661,170
Net income/(expenditure) before investment gains/(losses)							
		S13	51,055	14,138	-	65,193	- 11,520
Net gains/(losses) on investments		S14	-	-	-	-	-
Net income/(expenditure)		S15	51,055	14,138	-	65,193	- 11,520
Extraordinary items							
		S16	-	-	-	-	-
Transfers between funds							
		S17	7,819	- 7,819	-	-	-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use		S18	-	-	-	-	-
Other gains/(losses)		S19	-	-	-	-	-
Net movement in funds		S20	58,874	6,319	-	65,193	- 11,520
Reconciliation of funds:							
Total funds brought forward		S21	1,003,023	103,117	-	1,106,140	1,117,660
Total funds carried forward		S22	1,061,897	109,436	-	1,171,333	1,106,140

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,275,000	-	-	1,275,000	1,275,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	1,275,000	-	-	1,275,000	1,275,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	8,751	11,254	-	20,005	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	100,079	156,551	-	256,630	248,831
Total current assets		B10	108,830	167,805	-	276,635	248,831
Creditors: amounts falling due within one year							
	(Note 20)	B11	40,879	-	-	40,879	38,797
Net current assets/(liabilities)		B12	67,951	167,805	-	235,756	210,034
Total assets less current liabilities		B13	1,342,951	167,805	-	1,510,756	1,485,034
Creditors: amounts falling due after one year							
	(Note 20)	B14	339,423	-	-	339,423	378,894
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	1,003,528	167,805	-	1,171,333	1,106,140
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	109,437	-	109,437	103,117
Unrestricted funds		B19	1,061,896	-	-	1,061,896	1,003,023
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	1,061,896	109,437	-	1,171,333	1,106,140

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

Signature	Print Name	Date of approval dd/mm/yyyy
<i>Robert Heppe</i>	Robert Heppe	29/10/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

*-Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* ☒ No* ☒ *-Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒ No* ☒ *-Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒ No* ☒ *-Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ✓ No ✓ N/a ✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ✓ No ✓ N/a ✓
2.3 EXPENDITURE AND LIABILITIES		
Liability recognition	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.	Yes ✓ No ✓ N/a ✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ✓ No ✓ N/a ✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ✓ No ✓ N/a ✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ✓ No ✓ N/a ✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes ✓ No ✓ N/a ✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes ✓ No ✓ N/a ✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes ✓ No ✓ N/a ✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes ✓ No ✓ N/a ✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ✓ No ✓ N/a ✓
2.4 ASSETS		
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.	Yes ✓ No ✓ N/a ✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.	Yes ✓ No ✓ N/a ✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.	Yes ✓ No ✓ N/a ✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes ✓ No ✓ N/a ✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes ✓ No ✓ N/a ✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes ✓ No ✓ N/a ✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☒	☒

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	9,267	256,431	-	265,698	163,990
	Gift Aid	2,740	1,625	-	4,365	3,086
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	114,801
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	12,007	258,056	-	270,063	281,877
Charitable activities:		450,495	-	-	450,495	325,154
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	450,495	-	-	450,495	325,154
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	1,360	282	-	1,642	569
	Total	1,360	282	-	1,642	569
Income from investments:	Interest income	4	-	-	4	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	41,960	-	-	41,960	42,050
	Other	-	-	-	-	-
	Total	41,964	-	-	41,964	42,050
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		505,826	258,338	-	764,164	649,650

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-

Expenditure on charitable activities:

	-	-	-	-	661,170	-	-	661,170
Accounting Fees	1,464	-	-	1,464	-	-	-	-
Books For Resale	13	-	-	13	-	-	-	-
Certificate Of Sponsorship Fees	810	-	-	810	-	-	-	-
Bank Charges	1,306	-	-	1,306	-	-	-	-
Electricity	8,375	-	-	8,375	-	-	-	-
Gas	5,031	-	-	5,031	-	-	-	-
Insurance	6,448	-	-	6,448	-	-	-	-
Printing Costs	516	-	-	516	-	-	-	-
Telephone & Internet	4,045	-	-	4,045	-	-	-	-
Water & Sewage	2,952	-	-	2,952	-	-	-	-
Employee Cost	397	-	-	397	-	-	-	-
Christmas Bonus	3,020	-	-	3,020	-	-	-	-
Employer NIC	9,647	11,580	-	21,227	-	-	-	-
Missionary Reimbursements	-	69,886	-	69,886	-	-	-	-
Payroll Costs	266,898	157,580	-	424,478	-	-	-	-
Pensions	2,342	3,595	-	5,937	-	-	-	-
Grants	45,687	1,559	-	47,246	-	-	-	-
Cleaning Supplies	1,541	-	-	1,541	-	-	-	-

Computer Software / Hardware / Repairs	2,764	-	-	2,764	-	-	-	-
Consumables	317	-	-	317	-	-	-	-
Council Tax	6,752	-	-	6,752	-	-	-	-
Credit Card Fees	2,333	-	-	2,333	-	-	-	-
Electrical Testing	249	-	-	249	-	-	-	-
Furniture / Equipment	1,464	-	-	1,464	-	-	-	-
Land Registry Fees	48	-	-	48	-	-	-	-
Ministry Materials / Books	37	-	-	37	-	-	-	-
Miscellaneous Fees	1,848	-	-	1,848	-	-	-	-
Office Supplies	1,226	-	-	1,226	-	-	-	-
Postage	194	-	-	194	-	-	-	-
Property Rental	55,250	-	-	55,250	-	-	-	-
Repairs / Maintenance	5,133	-	-	5,133	-	-	-	-
Rubbish	11,228	-	-	11,228	-	-	-	-
Solicitor's Cost	950	-	-	950	-	-	-	-
TV Licencing	159	-	-	159	-	-	-	-
Trade Supplies	2,686	-	-	2,686	-	-	-	-
Travel	212	-	-	212	-	-	-	-
Van Expenditures	1,430	-	-	1,430	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	454,772	244,200	-	698,972	661,170	-	-	661,170

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	454,772	244,200	-	698,972	661,170	-	-	661,170

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C**Notes to the accounts****Note 8****Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total
	£	£	£	£	£
Bank Charges	-	85	-	-	85
Certificate of Sponsorship	-	810	-	-	810
Cleaning Supplies	-	78	-	-	78
Computer Hardware/Software/Repairs	-	1,798	-	-	1,798
Consumables		33			33
Furniture / Equipment		363			363
Office Supplies		797			797
Bookkeeping		4,224			4,224
Accounting Fees		475			475
Phone / Internet		873			873
Postage		74			74
Travel		57			57
Ministry Insurance		673			673
Other	-	851	-	-	851
Total	-	11,020	-	-	11,020

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total
	£	£	£	£	£
Bookkeeping, Banking, Accounting	-	4,505	-	-	4,505
Operations - Computing, Phones, Internet	-	2,172	-	-	2,172
Certificate of Sponsorship	-	934	-	-	934
Ministry Insurance		669			669
Office Supplies		269			269
Other	-	250	-	-	250
Total	-	8,799	-	-	8,799

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Basis of allocation (Describe method)

Basis of allocation (Describe method)



Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
Note 11
Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	424,478	399,453
Employer's National Insurance costs	21,227	22,677
Pension costs (defined contribution scheme)	5,937	5,585
Other employee benefits	-	-
Total staff costs	451,642	427,715

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£ -	£ -

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Home Missions	18,990.00	169.81	-	19,159.81
Overseas - Development	4,000.00	-	-	4,000.00
Overseas - Education	6,950.00	-	-	6,950.00
Overseas - Gospel Proclamation	5,500.00	1,389.12	-	6,889.12
Overseas - Medical	5,500.00	-	-	5,500.00
Overseas - Relief	4,747.00	-	-	4,747.00
Total	45,687	1,559	-	47,246

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Glory TV	Gospel Proclamation	250
Kushkhbari Fellowship	Gospel Proclamation	1,000
Sugandh	Development	1,000
Asha Slums Project	Development	2,500
Delhi Bible Institute	Education / Gospel Proclamation	5,000
HIM	Education	2,500
Jeevan Sahara Kendra	Medical	1,500
Kacchwa Hospital	Medical	2,000
Chinchpada Christian Hospital	Medical	2,000
Asha Kiran Charitable Trust	Development / Education	500
Total grants to institutions in reporting period		18,250
Other unanalysed grants		-
TOTAL GRANTS PAID		18,250

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Health, Education, Development & Relief of Poverty	20,777.00		-	20,777.00
Gospel Proclamation	16,024.00	200	-	16,224.00
Diaconal Support for Partner Churches		1,000	-	1,000.00
Activity or project 4	-	-	-	-
Total	16,024	1,200	-	38,001

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Asha Slums Project	Proverty Relief	1,000
Delhi Bible Institute	Development / Gospel Proclamation	3,500
Kachhwa Hospital	Health	1,500
Sugandh	Education / Health	1,000
Frie Evangelische Gemeinde	Gospel Proclamation	2,000
Christ School Uganda	Education	659
		-
		-
		-
		-
Total grants to institutions in reporting period		9,659
Other unanalysed grants		28,342
TOTAL GRANTS PAID		38,001

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,275,000	-	-	-	1,275,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,275,000	-	-	-	1,275,000

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	1,275,000	-	-	-	1,275,000
Net book value at the end of the year	1,275,000	-	-	-	1,275,000

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15**Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 16****Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C
Notes to the accounts
(cont)
Note 17
Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
20,005.0	-
20,005.0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	38,943	38,797	339,423	378,894
Trade creditors				
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	1,936	-	-	-
Total	40,879	38,797	339,423	378,894

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
256,630	248,831
-	-
256,630	248,831

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 25 **Fair value of assets and liabilities**

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 26 **Events after the end of the reporting period**
Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Area Director	UR		883	-	37	-	-	846
Asha Capital	UR		28,554	-	48	-	-	28,506
Asha Harrow Kenton Road	UR		40,396	97,610	97,758	-	-	40,247
Asha Hounslow Vicarage Farm Rd	UR		140	67,357	53,819			13,677
Asha Leicester Belgrave Road	UR		17,481	78,577	61,786	-	-	34,272
Asha North Harrow Pinner Rd	UR		16,163	83,542	81,847	-	-	17,858
Asha Southall Norwood Road	UR		50,776	123,410	122,621	-	-	51,565
Building Fund	UR		856,639	-	-	-	-	856,639
Coventry Property	UR		- 20,941	-	3,881	-	-	- 24,822
General Fund	UR		3,150	2,917	11,288	6,826	-	1,605
India Projects	UR		1,631	-	-	-	-	1,631
Miscellaneous Funds	UR		-	10,454	9,247	- 1,207		-
Mount Avenue House	UR		7,010	15,110	9,023	2,200		15,297
Norwood Road Flats	UR			13,650	3,363			10,287
Vicarage Farm Road Flat	UR			13,200	53			13,147
WH Grace Conferences	UR		1,141					1,141
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			1,003,022	505,826	- 454,771	7,819	-	1,061,896

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Ahns	R		35	405	-	260	-	180
Burdsalls	R		-	300	-	-	-	300
Coble	R		-	191	-	6	-	185
Emory	R		148	1,372	-	946	-	574
Harpers	R		-	834	-	-	-	834
Hatches	R		1,019	-	1,018	1	-	-
Helms	R		-	2,400	-	-	-	2,400
Heppes	R		126	10,452	1,480	5,473	-	3,625
Hyltons	R		100	1,350	-	850	-	600
Jaj	R		605	24,528	27,725	2,510	-	6,312
Johnson & O'Sullivan	R		100	1,350	-	950	-	500
Kushkhbari Fellowship	R		-	35,141	35,155	14	-	-
Kolades	R		441	4,235	3,982	57	-	637
Lee	R		15,874	37,712	33,187	1,011	-	19,388
Mahands	R		51,609	82,774	85,052	10,255	-	59,586
Meyers	R		3,046	1,350	4,396	-	-	-
Miller	R		-	100	-	100	-	-
Myhres	R		29	-	-	29	-	-
Oliveira	R		161	1,266	1,389	38	-	-
Rebello	R		25	338	-	238	-	125
Robbins	R		568	5,140	-	4,444	-	1,264
Sada	R		1,529	-	860	-	-	669
Serge Apprenticeships London	R		-	8,390	916	85	-	7,389
Smiths	R		28,913	38,535	48,871	1,085	-	17,492
Sultan	R		-	175	170	5	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			103,118	258,338	244,200	7,820	-	109,437

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Administration Fee, Rent For Mount Avenue Property	7818.98
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
WORLD HARVEST (UK)

**On accounts for the year
ended**

31 DECEMBER 2022

Charity no
(if any) 1071929

Set out on pages

1-29 FORM CC17A

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

**Responsibilities and
basis of report**

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 31/10/2023

Name:

AMARJIT AUJLA

**Relevant professional
qualification(s) or body
(if any):**

ACCA MEMBERSHIP NUMBER : 2348782

Address:	21 WOODSIDE CLOSE
	BAGSHOT, SURREY
	GU19 5FR

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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WORLD HARVEST (UK)

England & Wales - Charity number 1071929

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Yea		Day	Month	Year
	01	01	2021		31	12	2021

Section A

Reference and administration details

Charity name

WORLD HARVEST (UK)

Other names charity is known by

Registered charity number (if any) 1071929

Charity's principal address

79 Elm Drive

Harrow

Postcode

HA2 7BY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Robert Heppe	Chair		Other Trustees
2	Keren Heppe			Other Trustees
3	Marian Patel			Other Trustees
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

TRUST DEED

How the charity is constituted
(eg. trust, association, company)

TRUST

Trustee selection methods
(eg. appointed by, elected by)

ELECTED BY VOTE AT SPECIAL MEETING OF THE TRUSTEES

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We give a history of the Charity, overview of operations, funding sources, principles for Grants. We also review Guidance to Trustees provided by the Charity Commission.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

World Harvest (UK) exists to advance the cause of the gospel in the UK and world-wide, with particular interest in South Asia and the South Asian diaspora. Included in the gospel, as we understand it, is seeking to bring people to a knowledge of the love of God in Jesus Christ, training and discipleship, and the establishment of churches. The gospel speaks to physical and social needs as well as spiritual ones; therefore, we also are committed to the relief of poverty, oppression and injustice, and the promotion of health and education, particularly in the developing world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- *Preaching the Gospel*
- *Running church services, prayer meetings and Bible studies*
- *Operating Charity Shops*
- *Resource churches through the recruitment and placement of cross cultural Ministers of Religion*
- *Assisting churches in running programs to serve physical and emotional needs in their respective communities (such as Moms & Tots Groups, Kids Clubs, Teen Youth Programs, Feeding the homeless ...).*
- *Provide Financial Grants to help Agencies working in the Developing world, particularly South Asia, to provide health and education services, economic development, and other activities to relieve the effects of poverty and injustice.*

We believe that regard for public benefit is reflected in the manpower released to assist churches in ministry in their respective communities, and in the Grants which are given to agencies working in the developing world for health, education, and economic development.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grants are biased toward health, education and development, along with teaching of the Bible, among South Asians in Britain and South Asia.

Summary of the main achievements of the charity during the year

1. We continue to assist churches in the ministry of the gospel in word and deed in Southall, Heston, Harrow, High Wycombe, Walthamstow, Shepherds Bush and Tower Hamlets. In these areas we assist in the planting of local churches, and in the outreach activities of the local church.
2. Large events such as After Schools Clubs and our annual LEAP Week and public gatherings for worship were curtailed due to Covid-19.
3. Bible studies, Sunday worship, and prayer meetings largely took place through Zoom on the Internet
4. ASHA Charity shops continue to operate in five locations and continue to be a blessing to the customers who frequent the shops. Funds generated through ASHA trading benefitted health, education, and development work in South Asia primarily. Due to Covid-19 the shops were shut down for many months in 2020.
5. Grants in excess of £50,000 were distributed to institutions and individuals. Recipients included agencies working in the developing world (Primarily South Asia) toward:
 - Education & Training
 - Relief of poverty
 - Promoting justice for the oppressed
 - Biblical Training
 - Health care

Further information is available in the Notes to the Accounts for 2021 – Note C.

Section E Financial review

Brief statement of the charity's policy on reserves

We aim to maintain three months operating expenses in unrestricted reserves to maintain ASHA shop ministries. Funds designated and restricted to individual Religious Workers will be distributed so long as their Personal Accounts have a sufficient balance.

Details of any funds materially in deficit

No funds are materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity receives funds through two main sources:

1. Voluntary Donations from individuals and churches
2. Charitable Trading – resale of goods donated to our ASHA Charity Shops

Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	<i>Robert Heppe</i>	
Full name(s)	Robert Heppe	
Position (eg Secretary, Chair, etc)	Chair	
Date	27 / 10 / 2021	



World Harvest (UK)			Charity No (if any)	1071929	CC17a
Annual accounts for the period					
Period start date	01/01/2021	To	Period end date	31/12/2021	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income	Donations	S01	-	-	-	-	-
Activities for generating funds	1/2 ASHA	S02	5,539	161,537	-	167,076	307,469
Covid Relief income	Covid Relief ASHA	S03	174,102		-	174,102	145,655
Incoming resources from charitable activities	1/2 Asha+Mt.Ave	S04	114,801		-	114,801	132,865
	Funds rec.for Visas	S05	193,102	-	-	193,102	163,514
Other incoming resources		S06	569		-	569	1,102
Total incoming resources			488,113	161,537	-	649,650	750,605
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs	1/2 ASHA less 1/2 Grants	S08	-	-	-	-	-
Investment management costs		S09	178,217			178,217	188,401
Charitable activities	1/2 Asha + Unres.	S10				-	-
		S11	269,319	213,098		482,417	448,792
Governance costs		S12				-	-
Other resources expended	Visa Fees paid	S13	536			536	732
Total resources expended			448,072	213,098	-	661,170	637,925
Net incoming/(outgoing) resources before transfers			40,041	- 51,561	-	- 11,520	112,680
Gross transfers between funds					-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			40,041	- 51,561	-	- 11,520	112,680
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			40,041	- 51,561	-	- 11,520	112,680
Total funds brought forward			962,982	154,678	-	1,117,660	1,004,980
Total funds carried forward			1,003,023	103,117	-	1,106,140	1,117,660

Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B01	1,275,000	-	-	1,275,000	1,275,000
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	1,275,000	-	-	1,275,000	1,275,000
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	145,714	103,117	-	248,831	284,580
Total current assets		B09	145,714	103,117	-	248,831	284,580
Creditors: amounts falling due within one year	(Note 12)	B10	38,797	-	-	38,797	38,677
Net current assets/(liabilities)		B11	106,917	103,117	-	210,034	245,903
Total assets less current liabilities		B12	1,381,917	103,117	-	1,485,034	1,520,903
Creditors: amounts falling due after one year	(Note 12)	B13	378,894	-	-	378,894	403,243
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	1,003,023	103,117	-	1,106,140	1,117,660
Funds of the Charity							
Unrestricted funds		B16	1,003,023			1,003,023	962,982
		B17	-			-	-
Restricted income funds (Note 13)		B18		103,117		103,117	154,678
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	1,003,023	103,117	-	1,106,140	1,117,660

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

Signature	Print Name	Date of approval
<i>Robert Heppe</i>	Robert Heppe	27/10/2021

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations to World Harvest (UK)	167,076	307,469
		-	-
		-	-
		-	-
	Total	167,076	307,469
Activities for generating funds	Generated by ASHA shops (50%)	174,102	145,655
	Covid Relief (50%)	57,401	66,433
		-	-
		-	-
	Total	231,503	212,088
Other incoming resources	Funds received for Visas	569	1,102
		-	-
		-	-
		-	-
	Total	569	1,102
Incoming resources from charitable activities	Generated by ASHA Shops (50%)	174,102	145,655
	Covid Relief (50%)	57,401	66,433
	Mt Ave Discipleship House Rents	19,000	17,858
		-	-
	Total	250,503	229,946

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	ASHA Salaries, PAYE & Pension (50%) - 1/2 Grants	100,170	127,405
	ASHA Mortgages & Rents less principal paid down (50%)	30,823	31,366
	Other ASHA operating Costs (50%) Inc. Phone, Utilities, Repairs,	47,224	29,630
		-	-
	Total	178,217	188,401
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	ASHA Salaries, PAYE & Pension (50%)	128,288	127,405
	ASHA Mortgages & Rents less principal paid down (50%)	30,823	31,366
	Other ASHA operating Costs (50%) Inc. Phone, Utilities, Repairs,	47,224	29,630
	Mt. Avenue Discipleship House	25,860	11,432
	Religious Workers / Missionary Salaries & Expenses	213,099	188,009
	1/2 Grants to Other Charities & Individuals	28,118	52,919
	Office - Phone, Computing, Internet, Web	2,172	867
	Office: Accounting, Bookkeeping, Banking Fees	4,505	4,581
	Ministry Insurance	669	663
	UKBA Costs (sponsorship certificates)	934	732
	Office Supplies	269	-
	Other Ministry Expenses	250	408
	Visa Cost	569	-
	Total	482,780	447,604
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Bookkeeping, Banking, Accounting	-	4,505	-	4,505
Operations - Computing, Phones, Internet	-	2,172	-	2,172
UKBA Sponsorship Costs	-	934	-	934
Ministry Insurance	-	669	-	669
Other Ministry Expenses		250	-	250
Office Supplies		269		269
	-	-	-	-
Total	-	8,799	-	8,799

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	0

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	399,453	284,988
Employer's National Insurance costs	22,677	15,047
Pension costs	5,585	3,796
Total staff costs	427,715	303,831

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	20	20
Governance	-	-
Other	-	-
Total	20	20

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

We follow the minimum required pension scheme as provided for by the Government.

	This year £	Last year £
The costs of the scheme to the charity for the year	5,585	3,796
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
Health, Education, Development & Relief of Poverty	20,777.00	
Gospel Proclamation	34,259.00	200
Diaconal Support for Partner Churches		1,000
Total	55,036	1,200

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
Serge International	Grants to Serge USA	18,235
ASHA Slums Project	Health, Education, Development, Poverty Relief	1,000
Delhi Bible Institute	Health, Development, Poverty, Gospel Proclamation	3,500
Kachhwa Hospital (EMMS & EHA)	Health, Education, Development, Poverty Relief	1,500
Sugandh -- SAC	Health, Education, Development, Poverty Relief	1,000
Freie Evangelische Gemeinde	Gospel Proclamation	2,000
Christ School Uganda	Health, Education, Development, Poverty Relief	659

Section C	Notes to the accounts	(cont)
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Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	1,275,000	-	-	-	-	1,275,000
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	1,275,000	-	-	-	-	1,275,000

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	1,275,000	-	-	-	-	1,275,000
Carried forward	1,275,000	-	-	-	-	1,275,000

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts (Mortgage on Properties)	38,797	38,677	378,894	403,243
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	38,797	38,677	378,894	403,243

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
AM-1	R	Designated by donors to support Ministers of Religion
OS-1	R	Designated by donors to support Ministers of Religion
RM-1	R	Designated by donors to support Ministers of Religion
WL-1	R	Designated by donors to support Ministers of Religion
LE-1	R	Designated by donors to support Ministers of Religion

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
AM-1	91,961	39,653	- 80,005	-	-	51,609
OS-1	36,486	34,624	- 42,221	-	-	28,889
RM-1	3,046	-	-	-	-	3,046
WL-1	19,953	28,733	- 32,812	-	-	15,874
LE-1	1,349	1,370	- 2,571	-	-	148
				-	-	-
Total Funds	152,795	104,380	- 157,609	-	-	99,566

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
WORLD HARVEST (UK)

On accounts for the year
ended

31 DECEMBER 2021

Charity no
(if any)

1071929

Set out on pages

1 – 15 OF FORM CC17a

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**.

Responsibilities and
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of **ACCA**.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

30/10/22

Name:

AMARJIT AUJLA

Relevant professional
qualification(s) or body
(if any):

ACCA MEMBERSHIP NUMBER: 2348782

Address:

9 MILLERSLAND CLOSE

ASH, SURREY
GU12 6GA

Section B	Disclosure
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Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

WORLD HARVEST (UK)

England & Wales - Charity number 1071929

Accounts



Trustees' Annual Report for the period

From		Period start date			To		Period end date		
		Day	Month	Year			Day	Month	Year
		01	01	2020			31	12	2020

Section A Reference and administration details

Charity name

World Harvest (UK)

Other names charity is known by

Registered charity number (if any) 1071929

Charity's principal address

79 Elm Drive

Harrow

Postcode HA2 2BY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Robert Heppe	Chair		Other Trustees
2	Keren Heppe			Other Trustees
3	Marian Patel		15 October 2020	Other Trustees
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Trust Deed

How the charity is constituted
(eg. trust, association, company)

Trust

Trustee selection methods
(eg. appointed by, elected by)

By a special meeting of the Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We give a history of the Charity; overview of operations, funding sources, principles for grant making. Brush up on Guidance to Trustees provided by the Charity Commission.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

World Harvest (UK) exists to advance the cause of the gospel in the UK and world-wide, with particular interest in South Asia and the South Asian diaspora. Included in the gospel, as we understand it, is seeking to bring people to a knowledge of the love of God in Jesus Christ, training and discipleship, and the establishment of churches. The gospel speaks to physical and social needs as well as spiritual ones; therefore, we also are committed to the relief of poverty, oppression and injustice, and the promotion of health and education, particularly in the developing world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- *Preaching the Gospel*
- *Running church services, prayer meetings and Bible studies*
- *Operating Charity Shops*
- *Resource churches through the recruitment and placement of cross cultural Ministers of Religion*
- *Assisting churches in running programs to serve physical and emotional needs in their respective communities (such as Moms & Tots Groups, Kids Clubs, Teen Youth Programs, Feeding the homeless ...).*
- *Provide Financial Grants to help Agencies working in the Developing world, particularly South Asia, to provide health and education services, economic development, and other activities to relieve the effects of poverty and injustice.*

We believe that regard for public benefit is reflected in the manpower released to assist churches in ministry in their respective communities, and in the Grants which are given to agencies working in the developing world for health, education, and economic development.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grants are biased toward health, education and development, along with teaching of the Bible, among South Asians in Britain and South Asia.

Summary of the main achievements of the charity during the year

1. We continue to assist churches in the ministry of the gospel in word and deed in Southall, Heston, Harrow, High Wycombe, Walthamstow, Shepherds Bush and Tower Hamlets. In these areas we assist in the planting of local churches, and in the outreach activities of the local church.
2. Large events such as After Schools Clubs and our annual LEAP Week and public gatherings for worship were curtailed due to Covid-19.
3. Bible studies, Sunday worship, and prayer meetings largely took place through Zoom on the Internet
4. ASHA Charity shops continue to operate in five locations and continue to be a blessing to the customers who frequent the shops. Funds generated through ASHA trading benefitted health, education, and development work in South Asia primarily. Due to Covid-19 the shops were shut down for many months in 2020.
5. Grants nearing £50,000 were distributed to institutions and individuals. Recipients included churches in the UK and agencies working in the developing world (Primarily South Asia) toward:
 - Education & Training
 - Relief of poverty
 - Promoting justice for the oppressed
 - Biblical Training
 - Health care

Further information is available in the Notes to the Accounts for 2020 – Note 8.

Section E Financial review

Brief statement of the charity's policy on reserves

We aim to maintain three months operating expenses in unrestricted reserves to maintain ASHA shop ministries. Funds designated and restricted to individual Religious Workers will be distributed so long as their Personal Accounts have a sufficient balance.

Details of any funds materially in deficit

No funds are materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity receives funds through two main sources:

1. **Voluntary Donations** from individuals and churches
2. **Charitable Trading** – resale of goods donated to our ASHA Charity Shops

Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Robert Heppe</i>	
Full name(s)	Robert Heppe	
Position (eg Secretary, Chair, etc)	Chair	
Date	19 October 2021	



World Harvest (UK)			Charity No (if any)	1071929	CC17a
Annual accounts for the period					
Period start date	01/01/2020	To	Period end date	31/12/2020	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income	Donations	S01	30,619	276,850	-	307,469	309,557
Activities for generating funds	1/2 ASHA	S02	145,655		-	145,655	192,269
Covid Relief income	Covid Relief ASHA	S03	132,865		-	132,865	-
Incoming resources from charitable activities	1/2 Asha+Mt.Ave	S04	163,514	-	-	163,514	207,369
Other incoming resources	Funds rec.for Visas	S05	1,102		-	1,102	1,853
Total incoming resources		S06	473,755	276,850	-	750,605	711,048
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs	1/2 ASHA less 1/2 Grants	S08	188,401			188,401	179,540
Investment management costs		S09				-	-
Charitable activities	1/2 Asha + Unres.	S10	221,691	227,101		448,792	484,240
Governance costs		S11				-	-
Other resources expended	Visa Fees paid	S12	732			732	1,467
Total resources expended		S13	410,824	227,101	-	637,925	665,247
Net incoming/(outgoing) resources before transfers		S14	62,931	49,749	-	112,680	45,801
Gross transfers between funds		S15			-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	62,931	49,749	-	112,680	45,801
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	62,931	49,749	-	112,680	45,801
Total funds brought forward		S20	900,051	104,929	-	1,004,980	959,179
Total funds carried forward		S21	962,982	154,678	-	1,117,660	1,004,980

Section B Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	1,275,000	-	-	1,275,000	1,275,000
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-		-	-	-
Total fixed assets		B04	1,275,000	-	-	1,275,000	1,275,000
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	129,902	154,678	-	284,580	195,509
Total current assets		B09	129,902	154,678	-	284,580	195,509
Creditors: amounts falling due within one year							
	(Note 12)	B10	38,677	-	-	38,677	35,344
Net current assets/(liabilities)		B11	91,225	154,678	-	245,903	160,165
Total assets less current liabilities		B12	1,366,225	154,678	-	1,520,903	1,435,165
Creditors: amounts falling due after one year							
	(Note 12)	B13	403,243	-	-	403,243	430,185
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	962,982	154,678	-	1,117,660	1,004,980
Funds of the Charity							
Unrestricted funds		B16	962,982			962,982	900,051
		B17	-			-	-
Restricted income funds (Note 13)		B18		154,678		154,678	104,929
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	962,982	154,678	-	1,117,660	1,004,980

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

Signature	Print Name	Date of approval
<i>Robert Heppe</i>	Robert Heppe	19-Oct-21

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations to World Harvest (UK)	307,469	309,557
		-	-
		-	-
		-	-
	Total	307,469	309,557
Activities for generating funds	Generated by ASHA shops (50%)	145,655	192,269
	Covid Relief (50%)	66,433	-
		-	-
		-	-
	Total	212,088	192,269
Other incoming resources	Funds received for Visas	1,102	-
		-	-
		-	-
		-	-
	Total	1,102	-
Incoming resources from charitable activities	Generated by ASHA Shops (50%)	145,655	192,269
	Covid Relief (50%)	66,433	0
	Mt Ave Discipleship House Rents	17,858	15,100
		-	-
	Total	229,946	207,369

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	ASHA Salaries, PAYE & Pension (50%)	127,405	106,410
	ASHA Mortgages & Rents less principal paid down (50%)	31,366	32,915
	Other ASHA operating Costs (50%) Inc. Phone, Utilities, Repairs,	29,630	40,215
		-	-
	Total	188,401	179,540
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	ASHA Salaries, PAYE & Pension (50%)	127,405	96,306
	ASHA Mortgages & Rents less principal paid down (50%)	31,366	32,915
	Other ASHA operating Costs (50%) Inc. Phone, Utilities, Repairs,	29,630	30,111
	Mt. Avenue Discipleship House	11,432	11,854
	Religious Workers / Missionary Salaries & Expenses	188,009	260,455
	Grants to Other Charities & Individuals	52,919	41,860
	Office - Phone, Computing, Internet, Web	867	1,097
	Office: Accounting, Bookkeeping, Banking Fees	4,581	6,588
	Ministry Insurance	663	650
	UKBA Costs (sponsorship certificates)	732	1,530
	Other Ministry Expenses	408	674
		-	-
	Total	448,012	484,040
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Bookkeeping, Banking, Accounting	-	4,581	-	4,581
Office Supplies & Operations	-	867	-	867
UKBA Sponsorship Costs	-	732	-	732
Ministry Insurance	-	663	-	663
Other Ministry Expenses		408	-	408
				-
	-	-	-	-
Total	-	7,251	-	7,251

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	150

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	284,988	397,373
Employer's National Insurance costs	15,047	23,782
Pension costs	3,796	5,554
Total staff costs	303,831	426,709

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	20	22
Governance	-	-
Other	-	-
Total	20	22

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme	We follow the minimum required pension scheme as provided for by the Government.
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	This year £	Last year £
The costs of the scheme to the charity for the year	3,796	5,554
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
Health, Education, Development & Relief of Poverty	10,600.00	500
Gospel Proclamation	38,642.00	-
Diaconal Support for Partner Churches	-	-
Total	49,242	500

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
Serge International	Grants to Serge USA	31,915
ASHA Slums Project	Health, Education, Development, Poverty Relief	1,250
Delhi Bible Institute	Health, Development, Poverty, Gospel Proclamation	5,000
International Presbyterian Church of England	Gospel Proclamation	227
Ketchwa Hospital (EMMS & EHA)	Health, Education, Development, Poverty Relief	1,500
Sugandh -- SAC	Health, Education, Development, Poverty Relief	1,250
Freie Evangelische Gemeinde - Jonathan	Gospel Proclamation	4,000
Christ School Uganda	Health, Education, Development, Poverty Relief	750

Section C	Notes to the accounts	(cont)
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Note 9 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	1,275,000	-	-	-	-	1,275,000
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	1,275,000	-	-	-	-	1,275,000

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	1,275,000	-	-	-	-	1,275,000
Carried forward	1,275,000	-	-	-	-	1,275,000

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts (Mortgage on Properties)

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
38,677	-	403,243	430,185
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
38,677	-	403,243	430,185

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
AM-1	R	Designated by donors to support Ministers of Religion
OS-1	R	Designated by donors to support Ministers of Religion
JW-1	R	Designated by donors to support Ministers of Religion
WL-1	R	Designated by donors to support Ministers of Religion
EH-1	R	Designated by donors to support Ministers of Religion

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
AM-1	16,286	160,785	- 85,109	-	-	91,962
OS-1	27,677	52,830	- 44,021	-	-	36,486
SJ-1	6,964	3,842	- 6,337	-	-	4,469
WL-1	30,053	26,443	- 36,543	-	-	19,953
NG-1	5,849	2,317	- 8,166	-	-	-
				-	-	-
Total Funds	86,829	246,217	- 180,176	-	-	152,870

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Ethan Heppe (Son of Trustees)	None* (see Note 15)	0	28,452
Gerard Crowther (Son in law) of Trustees	None* (see Note 15)	0	3,025

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
Note 15	Additional Disclosures	The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.
In 14.1 we indicated payments to parties related to the the tirustees in 2019. Payments ceased in 2019. No payments were made in 2020. As indicated in the CC17a for 2019 (see note 15) this was disclosed to the Charity Commission in a serious incident report and the matter has been satisfactorily resolved.		

Independent examiner's report to the trustees of World Harvest (UK)

I report to the trustees on my examination of the accounts of World Harvest (UK) (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Name: Amarjit Aujla

Relevant professional qualification or membership of professional bodies (if any):
Association of Chartered Certified Accountants (ACCA)

Address: 4 Potten Close, Camberley, Surrey, GU15 3DE

Date: 17th October 2021