

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**HARVEST EVANGELISM UK**

**(COMPANY LIMITED BY GUARANTEE)**

**CHARITY REGISTRATION NUMBER 1087761**

**COMPANY REGISTRATION NUMBER 04213957**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**HARVEST EVANGELISM UK  
(COMPANY LIMITED BY GUARANTEE)  
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FOR THE YEAR ENDED 31 MAY 2023**

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**HARVEST EVANGELISM UK  
(COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1087761

**COMPANY REGISTRATION NUMBER** 04213957

**DATE OF INCORPORATION** 10th May 2001

**START OF FINANCIAL YEAR** 01 June 2022

**END OF FINANCIAL YEAR** 31 May 2023

**DIRECTORS AT 31 MAY 2023** Ken Gott  
Timothy Dunnett  
Ian Johnson

The Directors are appointed in accordance with the provisions laid out in the Charity's governing instrument.

**GOVERNING INSTRUMENT** Memorandum and Articles of Association incorporated on 10th May 2001.

**OBJECTS**

The advancement of the Christian faith in the United Kingdom or elsewhere in the World as the Directors of the charity may from time to time think fit and to fulfil such purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

**REGISTERED ADDRESS** Harvest Evangelism UK  
Top Club  
Manor Road  
Washington  
England  
NE37 3BD

**PRIMARY BANKERS** National Westminster Bank PLC  
PO Box 2 DG  
208 Piccadilly  
London  
W1A 2DG

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MAY 2023**

The Charity continued successfully to sustain its work advancing the Christian faith, social and community regeneration in the UK, and in particular supporting the work of its United States counterpart Harvest Evangelism US.

**Achievements and Performance**

During this year, as a result of coming out of the pandemic, there was only one in person event in December 22 kindly hosted by a family in Sussex. There have continued to have monthly online events to support training towards social regeneration and community transformation. We were able to support a specific relief trip to Argentina and invest in local projects for the betterment of the poor of the city. We hope to have more in person events this year coming and continue to build the online webinars under the banner 'Houses of Hope'. The administration of the charity has changed hands this year and is being competently managed.

**Financial review**

Income has matched expenditure this year which is pleasing and all bills have been met successfully.

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (Continued)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**Directors' Responsibilities**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

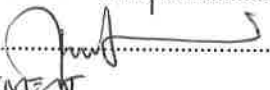
The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....15<sup>th</sup> September 2023

Signed on their behalf by Director.....

Print Name..... DUNN

**HARVEST EVANGELISM UK  
(COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

Report to the trustees/ members of Harvest Evangelism UK on the accounts for the year ended 31st May 2023.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In connection with my examination, most matters that have come to my attention have been dealt with adequately, except for a few issues,


1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 22nd September 2023

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MAY 2023**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2020/23 £</b>	<b>Total 2021/22 £</b>
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3</b>	17,917	-	17,000	34,917	18,332
<b>TOTAL INCOMING RESOURCES</b>		<b>17,917</b>	<b>-</b>	<b>17,000</b>	<b>34,917</b>	<b>18,332</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4</b>	19,683	-	17,000	36,683	23,480
<b>TOTAL RESOURCES EXPENDED</b>		<b>19,683</b>	<b>-</b>	<b>17,000</b>	<b>36,683</b>	<b>23,480</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(1,766)</b>	<b>-</b>	<b>-</b>	<b>(1,766)</b>	<b>(5,148)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(1,766)</b>	<b>-</b>	<b>-</b>	<b>(1,766)</b>	<b>(5,148)</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		5,612	-	225	5,837	10,985
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,846</b>	<b>-</b>	<b>225</b>	<b>4,071</b>	<b>5,837</b>

All of the Charity's operations are classed as continuing operations.

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 MAY 2023**

		Unrestricted Fund £	Restricted Funds	Total 31-May-23 £	Total 31-May-22 £
<b>Fixed Assets</b>	Notes				
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	9	-	-	-	-
Cash at bank and in hand	8	4,731	-	4,731	6,467
<b>Total Current Assets</b>		<b>4,731</b>	<b>-</b>	<b>4,731</b>	<b>6,467</b>
<b>Creditors: due within one year</b>	10	660	-	660	630
<b>NET CURRENT ASSETS</b>		<b>4,071</b>	<b>-</b>	<b>4,071</b>	<b>5,837</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>4,071</b>	<b>-</b>	<b>4,071</b>	<b>5,837</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>4,071</b>	<b>-</b>	<b>4,071</b>	<b>5,837</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		3,846	-	3,846	5,612
Restricted Funds	5	-	-	-	-
Designated Funds	6	225	-	225	225
<b>TOTAL FUNDS</b>		<b>4,071</b>	<b>-</b>	<b>4,071</b>	<b>5,837</b>

**Director's responsibilities:-**

For the year ended 31st May 2023.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the.....15<sup>th</sup> September 2023.....

Signed on their behalf by Director..........

Print Name:..........

Company Registration Number :  
Registered Office :

04213957  
Harvest Evangelism UK  
Top Club  
Manor Road  
Washington  
England



**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Cash Flow Statement**

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**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 has 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 income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**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.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included 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.

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**1. ACCOUNTING POLICIES (continued)**

**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 the trustees 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 a grant which remain in control of the charity.

**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.

**Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Motor Vehicles	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**2. TANGIBLE FIXED ASSETS**

The Charity held no fixed assets investments during this or the previous financial period.

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020/23 £	Total 2021/22 £
<b>Donations &amp; Legacies</b>					
Gifts, Tithes & Donations	17,880	-	17,000	34,880	18,295
Gift Aid Income	37	-	-	37	37
	<b>17,917</b>	<b>-</b>	<b>17,000</b>	<b>34,917</b>	<b>18,332</b>

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020/23 £	Total 2021/22 £
<b>Charitable Activities</b>					
Gifts & Donation	18,300	-	17,000	35,300	22,192
Bank charges	71	-	-	71	47
Administrative expenses	353	-	-	353	311
<b>Governance costs:-</b>					
Independent Examiner Fee	660	-	-	660	630
Legal & Professional fees	300	-	-	300	300
	<b>19,683</b>	<b>-</b>	<b>17,000</b>	<b>36,683</b>	<b>23,480</b>

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. DESIGNATED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jun-22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Unrealised Gain/Loss</b>	<b>Transfer</b>	<b>Balance 31-May-23</b>
	£	£	£	£	£	£
Argentia Trip	225	17,000	(17,000)	-	-	225
	<b>225</b>	<b>17,000</b>	<b>(17,000)</b>	<b>-</b>	<b>-</b>	<b>225</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jun-21</b>	<b>Revised Income</b>	<b>Expenditure</b>	<b>Unrealised Gain/Loss</b>	<b>Transfer</b>	<b>31-May-22</b>
	£	£	£	£	£	£
Argentia Trip	-	225	-	-	-	225
	<b>-</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225</b>

**7. INVESTMENTS**

The Charity held no investment assets during this or the previous financial period.

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 31-May-23</b>	<b>Total 31-May-22</b>
	£	£		£	£
Current A/c	4,506	-	225	4,731	6,467
	<b>4,506</b>	<b>-</b>	<b>225</b>	<b>4,731</b>	<b>6,467</b>

**9. DEBTORS AND PREPAYMENTS**

The Charity held no Debtors during this or the previous financial period.

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 31-May-23</b>	<b>Total 31-May-22</b>
	£	£		£	£
Independent Examiner's Fee	660	-	-	660	630
	<b>660</b>	<b>-</b>	<b>-</b>	<b>660</b>	<b>630</b>

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

This page does not form part of the statutory financial statements

**HARVEST EVANGELISM UK**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**12. STAFF COSTS AND NUMBERS**

The Charity employed no members of staff during this or the previous financial period.

**13. CAPITAL AND RESERVES**

The Company is Limited by Guarantee (04213957) and it is a charity registered with the Charity Commission (1087761).

It does not have a Share capital and has no income subject to Corporation Tax.

	<b>2020/23</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
Profit / Deficit for the financial year	(1,766)	(5,147)
Other Recognised Gains	-	-
	<u><b>(1,766)</b></u>	<u><b>(5,147)</b></u>
Balance Brought Forward	5,837	10,984
Closing Funds at 31-May-23	<u><b>4,071</b></u>	<u><b>5,837</b></u>

**14. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2021/22- None)

**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**18. PRIOR YEAR ADJUSTMENT**

2021-22 Argentia Trip £225 was not treated as Designated Funds in the prior year but has now been adjusted into the accounts.