



Registered Charity Number 1098123

Registered Company Number CE028724

TOGETHER FOR THE HARVEST

Charitable Incorporated Organisation (CIO)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2023



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TOGETHER FOR THE HARVEST
Charitable Incorporated Organisation (CIO)
Reports and accounts

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TOGETHER FOR THE HARVEST

Charitable Incorporated Organisation (CIO)

The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The principal activities of the company are:

- a) The advancement of the Christian Faith by working with other individuals and organisations towards the continual presentation of the Gospel of Jesus Christ.
- b) The relief of persons who are in conditions of need hardship or distress or who are aged or sick.

For over 25 years TFH has worked across Merseyside, now Liverpool City Region (LCR), by creating opportunities for relational unity by networking, hosting leaders' lunches and helping to break down barriers. It has influence with regional, city and borough officials which can be leveraged for the development of the church in the region.

The charity has over recent years developed a City Region-reaching strategic framework which continues to shape its work. It contains the key strands of developing and supporting:

1. relational unity
2. powerful prayer
3. social justice
4. market-place engagement
5. missional confidence
6. multiplying churches

Achievements and performances

TFH is a catalyst for strategic involvement and vision, helping leaders to network and partner together for social action projects and mission; gathering leaders (not just church leaders) together from the different spheres to explore how the kingdom can be advanced in those areas. TFH seeks to broker partnerships with different ministries and local Christian networks providing strategic intelligence so that initiatives are not duplicated where collaboration is possible.

Transactions and Financial position

As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

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Charitable Incorporated Organisation (CIO)

The report of the Trustees for the year ended 31 March 2023

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £2,223 (2022: £236).

The total reserves at the yearend stand at £14,013 (2022: £11,790)

Free unrestricted liquid reserves amounted to £12,099 (2022: £10,435).

The primary source of funds continues to be individuals and local churches.

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least three months forward.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund but continues to keep these funds under review at its regular Board meetings.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The Trustees consider that currently, given the nature of the work, this should be a minimum of approximately £6,000.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Reference and administrative details

Charity Registration Number: 1098123

The Registered Office is: Frontline Centre, PO Box 38 Wavertree Liverpool L15 0FH

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and at the yearend were as follows:

Rev Diana Stacey	- Resigned 19 July 2023
Rev Mark Finch	
Rev Pete Spiers	- Resigned 15 December 2022
Mr John D Manwell	
Dr John Sloan	- Resigned 31 March 2023
John Harding	- Appointed 6 April 2023
James Sloan	- Appointed 30 March 2023
Greg Epton	- Appointed 22 June 2022
Robert Payet	
Craig Lawrenson	
Oluwafunmilayo Ilesanmi	

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act. The Board of trustees held regular meetings across the year.

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Charitable Incorporated Organisation (CIO)

The report of the Trustees for the year ended 31 March 2023

Nature of the Governing Documents and Constitution of the Charity

The organisation was originally a charitable company limited by guarantee, incorporated on 26 March 2003 and registered as a charity on 20 June 2003. The limited company was closed in March 2022 and the company was converted into a Charitable Incorporated Organisation.

The methods adopted for the recruitment and appointment of new trustees

In the past two years a governance review has been undertaken for the charity, including undertaking a skills audit in order to guide future trustee recruitment.

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Trustees are selected on the basis of the sharing of the vision for the charity and whether their skills are those needed in order for the charity's objectives to be advanced.

Any new appointment is considered by the trustees in their regular meetings and one of their number is deputed to approach the individual concerned.

It is intended that in future new trustees will be required to shadow existing trustees prior to their appointment. New trustees are encouraged to engage in a suitable period of training.

All decisions are made directly by or by consultation with the trustees as a body.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also

TOGETHER FOR THE HARVEST**Charitable Incorporated Organisation (CIO)****The report of the Trustees for the year ended 31 March 2023**

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

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner, in connection with preparing their report and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 24 January 2024

James Sloan
Chair of Trustees

TOGETHER FOR THE HARVEST

Charitable Incorporated Organisation (CIO)

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiner to the Trustees on the account of the Charity for the year ended 31 March 2023

I report on the financial statement of the charitable company on page 8 to 16 for the year ended 31 March 2023.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure 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 opinion and scope of work undertaken

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

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is 24 January 2024

TOGETHER FOR THE HARVEST
Charitable Incorporated Organisation (CIO)
Statement of Financial Activities
For the year ended March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
	Notes				
Income					
Donations and legacies	3	15,339	-	15,339	11,079
Income from charitable activities	4	7,261	-	7,261	3,839
Interest Income		39	-	39	9
Total Income		22,639	-	22,639	14,927
Expenditure					
On charitable activities	5	7,332	12,064	19,396	13,671
Governance		1,020	-	1,020	1,020
Total expenditure		8,352	12,064	20,416	14,691
Net income/(expenditure) for the year		14,287	(12,064)	2,223	236
Gross transfer between funds		(12,064)	12,064	-	-
Net movement in funds		2,223	-	2,223	236
Reconciliation of funds:					
Total funds brought forward		11,790	-	11,790	11,554
Total funds carried forward		14,013	-	14,013	11,790

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation
The notes on page 11 to 16 form an integral part of these accounts

TOGETHER FOR THE HARVEST**Charitable Incorporated Organisation (CIO)****Statement of Financial Activities for the year ended March 2023****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
	Notes			
Income				
Donations and legacies	3	11,079	-	11,079
Income from charitable activities	4	3,839	-	3,839
Interest income		9	-	9
Total Income		14,927	-	14,927
Expenditure				
On charitable activities	5	6,322	7,349	13,671
Governance		1,020	-	1,020
Total expenditure		7,342	7,349	14,691
Net income/(expenditure) for the year		7,585	(7,349)	236
Gross transfer between funds		(7,349)	7,349	-
Net movement in funds		236	-	236
Reconciliation of funds:				
Total funds brought forward		11,554	-	11,554
Total funds carried forward		11,790	-	11,790

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 11 to 16 form an integral part of these accounts

TOGETHER FOR THE HARVEST**Charitable Incorporated Organisation (CIO)****Company Number****CE028724****Balance Sheet****As at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
Current Assets					
Debtors		1,914		1,355	
Cash at the bank and in hand		<u>12,993</u>		<u>10,614</u>	
Total current assets		14,907		11,969	
Creditors: -					
Amount due within one year	10	<u>(894)</u>		<u>(179)</u>	
Net current assets		<u>14,013</u>		<u>11,790</u>	
Net assets		<u>14,013</u>		<u>11,790</u>	
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	12	14,013		11,790	
Restricted revenue funds					
Restricted revenue accumulated funds	12	<u>-</u>		<u>-</u>	
Total charity funds		<u>14,013</u>		<u>11,790</u>	

The directors are satisfied that the year ended on 31 March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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


James Sloan - Trustee**Approved by the board of Trustees on 24 January 2024****The notes on page 11 to 16 form an integral part of these accounts**

1. Accounting policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable, and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

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Charitable Incorporated Organisation (CIO)
Notes to the Accounts for the year ended 31 March 2023

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

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.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds consists of commercial activity producing newsletters financed by advertising revenue.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities.

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Charitable Incorporated Organisation (CIO)
Notes to the Accounts for the year ended 31 March 2023

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and savings accounts.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal statuses of the Trust

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 £5 per member of the charity.

3 Income from donations, grants and legacies

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Donations				
Donations	-	14,319	14,319	10,059
Donated service	-	1,020	1,020	1,020
	<u>-</u>	<u>15,339</u>	<u>15,339</u>	<u>11,079</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income from		
Subscriptions and events	<u>7,261</u>	<u>3,839</u>
Total income from charitable activities	<u><u>7,261</u></u>	<u><u>3,839</u></u>

TOGETHER FOR THE HARVEST
Charitable Incorporated Organisation (CIO)
Notes to the Accounts for the year ended 31 March 2023

5 Analysis of expenditure on charitable activities

	Donations	Charitable Activities	Other	Total
	£	£	£	£
Restricted expenditure				
Admin salary	-	12,064	-	12,064
Restricted expenditure total	-	12,064	-	12,064
Unrestricted expenditure				
Subscriptions	-	1,099	-	1,099
Donations	2,186	200	-	2,386
Insurance	-	547	-	547
Governance costs (see note 7)	-	1,020	-	1,020
Support costs (see note 7)	-	3,300	-	3,300
Unrestricted expenditure total	2,186	6,166	-	8,352
Total	2,186	18,230	-	20,416

Expenditure on charitable activities was £19,396 (2022: £13,671) of which £12,064. was restricted.

6 Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of Income directly supports those activities.

	Donations	Charitable Activities	Other	Total
	£	£	£	£
Costs	(2,186)	(18,230)	-	(20,416)
Donations and grants	1,020	14,319	-	15,339
Charitable Activities	-	7,261	-	7,261
Net cost funded from other income	(1,166)	3,350	-	2,184

7 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

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Notes to the Accounts for the year ended 31 March 2023

	General Support £	Governance Function £	Total £	Basis of apportionment
Consultancy fees and related costs	3,300	-	3,300	Allocated on time Governance
Independent Examiner	-	1,020	1,020	
Total	3,300	1,020	4,320	

8 Net income/(expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Independent examiner's fees	<u>1,020</u>	<u>1,020</u>

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred income	<u>894</u>	<u>179</u>

11 Contingent assets – legacy income

As at 31 March 2023 the charity had not been notified of any legacy income or prospective legacy income.

12 Analysis of charitable funds

Analysis of movements in Restricted Funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 2023 £
Admin salary	-	-	(12,064)	12,064	-
	<u>-</u>	<u>-</u>	<u>(12,064)</u>	<u>12,064</u>	<u>-</u>

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Charitable Incorporated Organisation (CIO)
Notes to the Accounts for the year ended 31 March 2023

Analysis of movements in Restricted Funds – in the previous year

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Funds 31 March 2022 £
Admin salary	-	-	(7,349)	7,349	-
	-	-	(7,349)	7,349	-

Analysis of movements in Unrestricted Funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 2023 £
General fund	11,790	22,639	(8,356)	(12,064)	14,013

Analysis of movements in unrestricted funds – previous year

	Balance 1 April 2021 £	Income £	Expenditure £	Transfer £	Funds 31 March 2022 £
General fund	11,554	14,927	(7,342)	(7,349)	11,790

13 Trustees and related party transactions

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year. The key management personnel of the charity comprise the Trustees. There are no transactions with related parties requiring to be reported in these accounts.