

HARVEST FIELDS COMMUNITY CHURCH

England & Wales · Charity number 1099227

Details

Other names HARVEST FIELDS CHRISTIAN FELLOWSHIP, HFCC

Status Registered

Legal form Charitable company

Company number [04815977](#)

Registered 2003-09-02

Register [View on the Charity Commission register](#)

Contact

Address Harvest Fields Centre
Harvest Fields Way
Sutton Coldfield
B75 5TJ

Phone 01213232401

Email office@hfcc.org.uk

Website www.hfcc.org.uk

Activities

Objects: 3.1 TO ADVANCE THE CHRISTIAN FAITH, AND AS AN EXPRESSION OF CHRISTIAN WITNESS, LOVE AND CONCERN:-3.1.1 TO RELIEVE THE AGED, THE POOR, THE SICK AND THOSE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS, AND3.1.2 TO PROVIDE AND/OR SUPPORT TRAINING, EDUCATION AND PASTORAL CARE, AND3.1.3 TO PROVIDE AND/OR SUPPORT FACILITIES IN THE INTERESTS OF SOCIAL WELFARE OR RECREATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE LOCAL COMMUNITY.3.2 THE LEADERSHIP TEAM MUST USE THE INCOME (BUT MAY DO SO BY SETTING ASIDE FUNDS FOR SPECIAL PURPOSES OR AS RESERVES AGAINST FUTURE EXPENDITURE) AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECT.

Activities: A small evangelical charismatic church that subscribes to mainstream Christian beliefs meeting at Harvest Fields Centre, Harvest Fields Way, Sutton Coldfield B75 5TJThe majority of our members live on the Harvest Fields development Sutton Coldfield.For further information please visit our web site www.hfcc.org.uk or see the Leadership Team report in our Financial Statements (accounts).

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£96,779	£74,681	-	-
2023-12-31	£90,604	£63,051	-	-
2022-12-31	£82,855	£63,991	-	-
2021-12-31	£76,350	£83,352	-	-
2020-12-31	£61,192	£66,787	-	-

Trustees

Name	Role	Appointed
EDWARD JOHN ROBINSON		2022-12-07
JANET ANNE GILMOUR		
LINDA PORT		2018-03-11
SUSAN JOY ROBINSON		2022-12-07

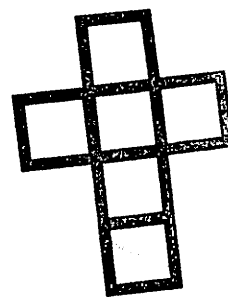
HARVEST FIELDS COMMUNITY CHURCH

England & Wales - Charity number 1099227

Accounts

Charity No. 1099227

Company No. 04815977



**Harvest Fields
Community Church**

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

web: www.hfcc.org.uk

email: office@hfcc.org.uk

UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2024

Independent Examiner: Peter Saltiel
Church & Charity Accounts Service Ltd

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

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HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

CHURCH INFORMATION

Charity Name:	Harvest Fields Community Church
Registered Charity Number:	1099227 (England & Wales)
Company number:	04815977 (England & Wales)
Governing Document:	Memorandum and Articles of Association incorporated 30 th June 2003
Trustees (Leadership Team):	Janet Gilmour Linda Port Edward Robinson Susan Robinson
Principal Office & Correspondence Address:	Harvest Fields Centre Harvest Fields Way Sutton Coldfield West Midlands B75 5TJ
Bankers:	Barclays Bank Leicester LE87 2BB Cambridge & Counties Bank Limited Charnwood Court New Walk Leicester LE1 6TE
Independent Examiner:	Peter Saltiel Church & Charity Accounts Service Ltd 7 Planchadeau 23460 Saint-Pierre-Bellevue France

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) 2024

The trustees, who are the Leadership Team and directors of the company for the purposes of company law, present their report and financial statements together with the independent examiner's report for the period ended 31 December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

As a church we started meeting together regularly on Sunday mornings from Easter 1999 but, at that stage, we did not have a statutory constitution.

The charity was established by memorandum and articles of association under company number 4815977 on 30th June 2003 and was recognised as a charity on 2nd September 2003. The principal office is Harvest Fields Centre, Harvest Fields Way, Sutton Coldfield, B75 5TJ.

Each member of the Leadership Team held office throughout the year and to the date of this report.

No member of the Leadership Team has received any remuneration from the church. Details of the related party transaction and associated party transactions are set out in notes 16 and 17.

The power of appointing new Leadership Team members is vested in the members on nomination by the existing Leadership Team. As part of the induction process for new members of the Leadership Team it has been agreed that they should familiarise themselves with the responsibility of charity trustees, read the Charity Commission booklet on the subject and carefully read the Memorandum and Articles of Association, our policies and procedures and our latest financial statements.

Decisions regarding the vision, overall direction and spiritual life of the church are taken by the Leadership Team. The detailed delivery of these is delegated to the appropriate staff member, volunteer or member of the Leadership Team.

The Leadership Team periodically review risks and take steps to minimise them where practicable.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The church's object is to advance the Christian faith, and as an expression of Christian witness, love and concern:-

- to relieve the aged, the poor, the sick and those in conditions of need, hardship and distress,
- to provide and/or support training, education and pastoral care, and
- to provide and/or support facilities in the interests of social welfare or recreation with the object of improving the conditions of life for the local community.

The Leadership Team has taken account of the Charity Commission's general guidance relating to public benefit issues when reviewing the church's objectives, activities and achievements (see below).

The church takes seriously its responsibility to nurture, protect and safeguard the welfare of children and teenagers entrusted to it and, accordingly, we have a Child Protection Policy whose implementation is formally reviewed by the Leadership Team.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES, continued

We are a small church based within a local community. The majority of our members live on the Harvest Fields development and in the adjacent roads. Most of our meetings and events are held at the Harvest Fields Centre which is situated right at the centre of the estate. The vision has always been that we would not be a “commuter church” but one where most attendees could walk to our meetings.

Harvest Fields Community Church is an evangelical charismatic church that subscribes to mainstream Christian beliefs. We believe that God has called each individual member to be a positive and Godly influence on their families, friends, work colleagues and neighbours by reflecting the life and love of Jesus in every aspect of their lives. This involves sharing our lives at a level much above the superficial normal.

Our hope is that those living at Harvest Fields and in the surrounding roads would come to know God and His life changing love. We therefore seek to love, serve and meet the needs of our community in a variety of ways, some of which are detailed below.

ACHIEVEMENTS AND PERFORMANCE

This year the church has continued its work into our local community in various ways:

- Our weekly parent and toddler group (“Harvest Tots”) was appreciated by the families who attended throughout the year. The new purchases for the group have been a great addition.
- We ran another two bible study courses (“Nourish”) this year. Both were well received and encouraged members in their personal faith.
- Our monthly children’s groups (“HF Kids” and “HF Big Kids”) provided a fun after-school space for children from within the community aged 5-11. Both groups increased in numbers within the year.
- We have continued to enjoy a good relationship with the local primary school - leading school assemblies every half term and visiting individual classes when invited. We also welcomed the entire school over to the Centre at Christmas for a puppet nativity service.
- Over the summer, we partnered with the Centre to offer activities for the family to enjoy during the holidays. “Train Tots”, “The All Age Mario Kart Cup”, “HF Bakes” and the “Puzzle Pop-in” were all gratefully received by our community.
- We held five quiz nights during the year, including one special fundraiser for a local family. Each evening was very well attended and enjoyed by the community.
- We have continued to support Harvest Fields Centre in their community efforts – with children’s activities at their Christmas fayre, the “Drakeford” concert, and the ongoing “Elevenes” group.
- We delivered Christmas cards and chocolates to every home across the estate during December and our “Carols on Christmas Eve” event was once again loved by our local community.
- Finally, we have continued to meet each Sunday morning for worship at the Harvest Fields Centre. Our services are modern, relevant and accessible for all ages and all walks of life. We celebrated one believer’s baptism this year and continued to share communion monthly. Our monthly prayer meeting (“Seek First”) provided a great space for people to come and pray for the community and the life and work of the church.

HARVEST FIELDS COMMUNITY CHURCH

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REPORT OF THE TRUSTEES, continued

Public Benefit

The Leadership Team consider that the church's achievements and performance continue to meet the public benefit test. The presence of the church has created an atmosphere of peace and security for all local residents. The prayers for the community have been of huge benefit and the lack of vandalism bears testimony to that. Those members of the public who opt into specific church activities obviously benefit more.

FINANCIAL REVIEW

The principal funding source for the church remains from members.

The income for the year was £96,779 (2023: £90,604). The expenditure for the year was £74,681 (2023: £63,051). This left a surplus on the year of £22,098 (2023: surplus of £27,553), which has been added to the surplus brought forward and balance carried forward. A full breakdown of these figures can be seen in the Notes.

Investment Policy

The Leadership Team has the power to invest in such assets as it sees fit and places funds with Barclays Bank plc and Cambridge & Counties Bank Limited.

Reserves

The church relies on regular continuing income to meet its monthly commitments. It would be hoped that the undesignated reserves should always exceed three months undesignated expenses excluding gifts in kind and tithe allocation. We are pleased to report that at the end of 2024 we have achieved this with our undesignated reserves totalling £115,669 (see note 12).

Given that we have been building up funds that will be needed in the future (when we expect our expenses to increase significantly), we kept our investment of £35,000 in a 95 day notice account and so this, plus interest earned (of £7,704), is a designated fund.

RESPONSIBILITIES OF THE LEADERSHIP TEAM

Company law requires the Leadership Team 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 surplus or deficit of the charity for the year. In preparing those financial statements, the Leadership Team are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards 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 operating.

HARVEST FIELDS COMMUNITY CHURCH
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REPORT OF THE TRUSTEES, continued

The Leadership Team are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Leadership Team have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and Section 1A of the FRS102.

AUDIT EXEMPTION

The church is exempt from the requirements to have its financial statements audited. However, as its income is above £25,000, Peter Saltiel of Church & Charity Accounts Service Ltd was appointed by the members as its Independent Examiner whose report is on page 6.

Approved by the Trustees (Leadership Team) / Directors on 16th July 2025 and signed by their order.

A handwritten signature in black ink, appearing to read 'S Robinson', with a horizontal line drawn underneath the name.

Susan Robinson
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS/
MEMBERS OF HARVEST FIELDS COMMUNITY CHURCH ON THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2024**

Charity No: 1099227 Company No: 4815977

I report on the accounts of Harvest Fields Community Church for the year ended 31st December 2024 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*



Dated 20th July 2025

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT**

Year Ended 31st December 2024

	Notes	Unrestricted & Total Funds 2024 £	Unrestricted & Total Funds 2023 £
Income from:			
Donations	3	63,880	62,598
Charitable activities	4	29,732	26,225
Other investment income		3,167	1,781
Total Income		96,779	90,604
Expenditure on:			
Charitable activities	5	74,681	63,051
Net Income and Net Movements in Funds		22,098	27,553
 Total funds brought forward		 137,669	 110,116
Total funds carried forward	12	159,767	137,669

The Statement of Financial Activities includes all gains and losses recognised in the year.
All the incoming and expended resources were unrestricted funds and derived from continuing activities.
The notes on pages 9 to 14 form part of these financial statements.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

BALANCE SHEET
At 31st December 2024

	Notes	2024 £	2023 £
Non-Current Assets			
Loan receivable (due after more than one year)	10	20,000	-
Current Assets			
Debtors and prepayments	9	2,785	3,990
Cash at bank & in hand		141,092	136,632
		<u>143,877</u>	<u>140,662</u>
Current Liabilities			
Creditors and accruals	11	(4,110)	(2,953)
		<u></u>	<u></u>
Net Assets		<u>159,767</u>	<u>137,669</u>
Represented by:-			
Designated - tithe fund	1 & 12	1,394	2,035
Designated - investment fund	1 & 12	42,704	40,860
		<u></u>	<u></u>
Designated funds		44,098	42,895
Undesignated (general) funds	1 & 12	115,669	94,774
		<u></u>	<u></u>
Total Charity Funds		<u>159,767</u>	<u>137,669</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31st December 2024:

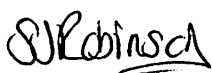
- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The accounts have been examined by an independent examiner whose report appears on page 6.

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

The Notes on pages 9 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 16th July 2025 and signed on their behalf by:



Susan Robinson
Company No. 04815977

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2024

1. BASIS OF PREPARATION

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, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Companies Act 2006 and 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).

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. There have also been no changes to the previous accounts during the financial year. The church constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The Leadership Team are of a view that there are sufficient reserves to secure the immediate future of the church and on that basis the charity is a going concern.

1.3 Change of Accounting Policy

The accounts present a true and fair view and there have been no changes have been made to the accounting policies adopted in note 2.

1.4 Cash Flow Exemption

A Statement of Cash Flows has not been produced since the church is within the small company and charity thresholds.

2. ACCOUNTING POLICIES

2.1 Fund Accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available as general funds. In accordance with the policy agreed by the members, twenty percent of all general income is designated to be given away (called the Tithe Fund), the fund balance is the amount designated not given away by the year end. The Investment Fund is money earmarked for investment. There are no restricted funds.

2.2 Income

Donations of equipment are recognised at their estimated value at the time the donated assets are received. In accordance with the FRS 102, the value of the church's rent free entitlement to use the Harvest Fields Centre has been estimated and is included both as income received and as an expense used (see note 5). No value has been recognised in these Financial Statements of the considerable work undertaken by volunteers - most of whom are church members. Other donations are included on a cash received basis.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2024 (cont'd)

There would be no material difference if an accruals basis were adopted. Tax recoverable is included in the year to which the gift generating the tax recovery relates (the accruals basis).

The income and result for the year are attributed to the principal activity as set out in the report of the Leadership Team. The whole of the income is derived from the UK.

2.3 Expenditure

Grants, which are all subject to regular review, are normally accounted for in the year when they are paid as they are generally paid out of income as it arises. Other expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage.

2.4 Fixed Tangible Assets – Programme Related Investment – Intermediate Lease

The long intermediate lease of the Harvest Fields Centre is a programme related investment (an investment primarily made for what it will achieve rather than its investment performance) and therefore, in accordance with the SORP, as the church did not pay anything for it, no capital value has been recognised.

2.5 Other Fixed Tangible Assets – Equipment etc

Donated items and items purchased out of restricted donations received for that purpose are fully expensed upon acquisition. Other purchases of individual items of equipment over £2,000 will be capitalised; other items are expensed when incurred in the SOFA.

2.6 Net current Assets

Current assets are cash at bank with immediate access and debtors. There are no fixed assets. Current liabilities are obligations to pay for services within one year.

2.7 Depreciation

Equipment costing over £1500 is capitalised and depreciation will be provided at rates calculated to write off the cost of each asset on a straight line basis over three years

2.8 Judgements and Estimations

The Leadership Team has not made any significant judgements in the process of applying the accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2024 (cont'd)

3. ANALYSIS OF VOLUNTARY INCOME

	Notes	2024 £	2023 £
Donations - in money including tax recoverable	2	29,775	28,493
Donation in kind - rent free use of Harvest Fields Centre	2&17	34,105	34,105
		<u>63,880</u>	<u>62,598</u>

4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Notes	2024 £	2023 £
Charitable rental income from HFCentre	17	20,791	19,099
Income from Children's activities & events		8,941	7,126
		<u>29,732</u>	<u>26,225</u>

5. CHARITABLE ACTIVITIES

	Notes	Directly undertaken £	Grant funding £	Support costs £	2024 Total £	2023 Total £
Property:						
Value of rent free use of HFCentre	2&17	34,105	-	-	34,105	34,105
Service Charge	17	12,685	-	-	12,685	11,715
House-keeping		530	-	-	530	789
		<u>47,320</u>	<u>-</u>	<u>-</u>	<u>47,320</u>	<u>46,609</u>
Children's work		6,238	-	-	6,238	3,738
Charitable grants	7	-	17,405	-	17,405	10,276
Publicity & evangelism		1,155	-	-	1,155	1,034
Equipment purchased	2	172	-	-	172	-
Resources & training		618	-	-	618	69
Governance costs	8	-	-	709	709	498
Other charitable costs		439	-	625	1,064	827
		<u>55,942</u>	<u>17,405</u>	<u>1,334</u>	<u>74,681</u>	<u>63,051</u>

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2024 (cont'd)

6. STAFF COSTS

As there were no employees, no employee was paid more than £60,000 per annum.

7. GRANTS

There are three categories of grants given from unrestricted income – first out of the twenty percent of general income designated to be given away (the tithe fund), second out of the ten percent of “Harvest Tots” income (which is decided on by the team) and third, on some occasions, at the discretion of the Leadership Team, from the general funds in the main account.

The total amount given away over the year was £17,405 which comprised of £10,754 from the tithe fund, £722 from the Harvest Tots income, and four further one-off gifts totalling £5,929. Of this total £15,188 was given to eight organisations and £2,217 was given to three individuals. Details of grants to organisations of over £1,000 in the year are available from the principal office.

At 31st December 2024 there were commitments for regular, mostly monthly, grants at the annual rate of £7,800 which, in accordance with our accounting policy, have not been provided for (since they will be payable from the regular income received the following year).

8. GOVERNANCE COSTS

This comprises the Independent Examiner's fee of £675 (2023: £485) and Companies House filing fee of £34 (2023: £13).

9. DEBTORS (DUE WITHIN TWELVE MONTHS)

	2024	2023
	£	£
Tax Reclaim	2,255	3,562
Service Charge refund	-	285
Other debtors	530	143
	2,785	3,990

HARVEST FIELDS COMMUNITY CHURCH **(A company limited by guarantee)**

Notes to the Financial Statements **Year Ended 31st December 2024 (cont'd)**

10. NON-CURRENT ASSETS (DUE AFTER TWELVE MONTHS)

During the year, the church made a loan to Harvest Fields Centre totalling £20,000. This was to assist the Centre with the purchase of "the Hut at Harvest Fields". This was an interest-free loan and was not repayable upon demand. It was expected to be repaid as and when Harvest Fields Centre had adequate funds. At the year-end the full amount was still outstanding. After the year end and balance sheet date, the trustees and members met and agreed to convert this 2024 loan into a donation in 2025. This decision will be reflected in the 2025 financial statements.

11. CREDITORS AND ACCRUALS

	2024	2023
	£	£
Creditors (due to suppliers etc)	2,750	2,468
Accruals (Service Charge due)	685	-
Governance	675	485
	<u>4,110</u>	<u>2,953</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Cash at bank/hand	Other Current Assets (less Liabilities)	Total
	£	£	£
Designated - tithe fund	1,394	-	1,394
Designated - investment fund	42,704	-	42,704
Unrestricted - (general) funds	96,994	18,675	115,669
Total Unrestricted Funds	<u>141,092</u>	<u>18,675</u>	<u>159,767</u>

13. TAXATION

The church is a registered charity and, as all its income will be applied for charitable purposes, no liability to tax arises in respect of the year.

14. SHARE CAPITAL

The church is a company limited by guarantee and has no share capital. Each member of the church has undertaken to contribute a sum, not exceeding £1, to the church's assets if it is wound up whilst that person is a member or within one year after ceasing to be a member.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2024 (cont'd)

15. LEADERSHIP TEAM

None of the Leadership Team has received any remuneration from the church for services rendered. Details of related party transactions and associated party transactions are set out in notes 16 and 17 below.

Although the Leadership Team are reimbursed for purchases they have made for the church at cost, the church has not reimbursed any travelling or other expenses to any of the Leadership Team.

16. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

17. ASSOCIATED PARTY TRANSACTIONS

The church is the sole member of Harvest Fields Centre Limited (HFCL) which is itself a registered charity and is associated by reason of the church's Leadership Team being two of its directors. The church does not receive dividends or any surplus HFCL achieves. However, the church as owner of the intermediate lease of the Harvest Fields Centre in 2024 received rent of £20,791 (2023: £19,099) from HFCL. Provided there are no breaches in the lease terms, the church is only liable to pay a peppercorn ground rent.

The church uses the Harvest Fields Centre operated by HFCL on a rent free basis (estimated value £34,105) but contributes at cost to the utilities and servicing expenditure - its share in 2024 was £12,685 (2023: £11,715).

Whilst the church, through its Leadership Team, is entitled to appoint/re-elect HFCL's directors in accordance with HFCL's Articles of Association, they do so from nominations by HFCL's existing board. Despite this connection, the church is not the parent charity (in Companies Act terms "the parent undertaking") of HFCL. Accordingly, HFCL's figures are not consolidated or otherwise incorporated into the church's own Financial Statements. HFCL's Financial Statements are available from its registered office, which is the same as the church's.

Finally, as described in the Trustees' Report and shown in note 10, the church loaned funds this year to Harvest Fields Centre (to assist in the purchase and fitting out of "The Hut at Harvest Fields"). This was an interest-free loan, was not repayable upon demand and it is noted here due to the two common trustees.

17. FINANCIAL COMMITMENTS

At 31 December 2024 the church was committed to paying no rent for its occupation of the Centre but is committed to paying service charge based upon the costs incurred for its entitlement to use the Centre. This entitlement expires after more than a hundred years. For 2025 the service charge is estimated to cost the church £14,000.

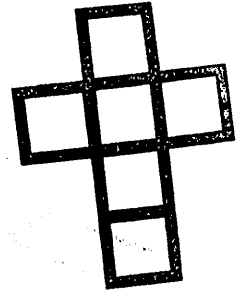
HARVEST FIELDS COMMUNITY CHURCH

England & Wales - Charity number 1099227

Accounts

Charity No. 1099227

Company No. 04815977



**Harvest Fields
Community Church**

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

web: www.hfcc.org.uk

email: office@hfcc.org.uk

UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2023

Independent Examiner: Peter Saltiel
Church & Charity Accounts Service Ltd

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

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HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

CHURCH INFORMATION

Charity Name:	Harvest Fields Community Church
Registered Charity Number:	1099227 (England & Wales)
Company number:	04815977 (England & Wales)
Governing Document:	Memorandum and Articles of Association incorporated 30 th June 2003
Trustees (Leadership Team):	Janet Gilmour Linda Port Edward Robinson Susan Robinson
Principal Office & Correspondence Address:	Harvest Fields Centre Harvest Fields Way Sutton Coldfield West Midlands B75 5TJ
Bankers:	Barclays Bank Leicester LE87 2BB Cambridge & Counties Bank Limited Charnwood Court New Walk Leicester LE1 6TE
Independent Examiner:	Peter Saltiel Church & Charity Accounts Service Ltd 7 Planchadeau 23460 Saint-Pierre-Bellevue France

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) 2023

The trustees, who are the Leadership Team and directors of the company for the purposes of company law, present their report and financial statements together with the independent examiner's report for the period ended 31 December 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

As a church we started meeting together regularly on Sunday mornings from Easter 1999 but, at that stage, we did not have a statutory constitution.

The charity was established by memorandum and articles of association under company number 4815977 on 30th June 2003 and was recognised as a charity on 2nd September 2003. The principal office is Harvest Fields Centre, Harvest Fields Way, Sutton Coldfield, B75 5TJ.

Each member of the Leadership Team held office throughout the year and to the date of this report.

No member of the Leadership Team has received any remuneration from the church. Details of the related party transaction and associated party transactions are set out in notes 14 and 15.

The power of appointing new Leadership Team members is vested in the members on nomination by the existing Leadership Team. As part of the induction process for new members of the Leadership Team it has been agreed that they should familiarise themselves with the responsibility of charity trustees, read the Charity Commission booklet on the subject and carefully read the Memorandum and Articles of Association, our policies and procedures and our latest financial statements.

Decisions regarding the vision, overall direction and spiritual life of the church are taken by the Leadership Team. The detailed delivery of these is delegated to the appropriate staff member, volunteer or member of the Leadership Team.

The Leadership Team periodically review risks and take steps to minimise them where practicable.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The church's object is to advance the Christian faith, and as an expression of Christian witness, love and concern:-

- to relieve the aged, the poor, the sick and those in conditions of need, hardship and distress,
- to provide and/or support training, education and pastoral care, and
- to provide and/or support facilities in the interests of social welfare or recreation with the object of improving the conditions of life for the local community.

The Leadership Team has taken account of the Charity Commission's general guidance relating to public benefit issues when reviewing the church's objectives, activities and achievements (see below).

The church takes seriously its responsibility to nurture, protect and safeguard the welfare of children and teenagers entrusted to it and, accordingly, we have a Child Protection Policy whose implementation is formally reviewed by the Leadership Team.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES, continued

We are a small church based within a local community. The majority of our members live on the Harvest Fields development and in the adjacent roads. Most of our meetings and events are held at the Harvest Fields Centre which is situated right at the centre of the estate. The vision has always been that we would not be a “commuter church” but one where most attendees could walk to our meetings.

Harvest Fields Community Church is an evangelical charismatic church that subscribes to mainstream Christian beliefs. We believe that God has called each individual member to be a positive and Godly influence on their families, friends, work colleagues and neighbours by reflecting the life and love of Jesus in every aspect of their lives. This involves sharing our lives at a level much above the superficial normal.

Our hope is that those living at Harvest Fields and in the surrounding roads would come to know God and His life changing love. We therefore seek to love, serve and meet the needs of our community in a variety of ways, some of which are detailed below.

ACHIEVEMENTS AND PERFORMANCE

This year the church has launched a number of new “initiatives” under the leadership of Ed and Sue:

- Our new monthly prayer meeting (“Seek First”) has provided a great space for people to come and pray for the community and the life and work of the church.
- Our new group bible study (“Nourish”) has been well received and has encouraged members in their personal faith.
- Our new monthly children’s groups (“HF Kids” and “HF Big Kids”) have provided a fun after-school space for children aged 5-11 and given us some valuable connections into the wider community.
- Our relationship with the local primary school has been reignited as Sue took up the invitation to lead half-termly assemblies for both key stage 1 and key stage 2.
- Our website has had a complete overhaul this year and we have developed a healthy social media presence.
- Our drop in singing session (“Songs with Sue”) created another point of contact with young families during the colder months.
- Our remembrance weekend was meaningful with a well-attended poppy workshop on the Saturday and a worship service on the Sunday.
- Finally, we were delighted to host back-to-back Christingle services in December – one for our young families from Harvest Tots and two for the local school who took a “trip” to see us.

We have continued to meet every Sunday morning for worship at the Harvest Fields Centre. Our services are modern, relevant and understandable to all ages and all walks of life.

Our weekly parent and toddler group (“Harvest Tots”) remains a vital, well appreciated and popular place for young families to play and to connect.

HARVEST FIELDS COMMUNITY CHURCH

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REPORT OF THE TRUSTEES, continued

We have carried on working with the Harvest Fields Centre in their work as well: we enjoyed supporting their first Christmas fayre with background carols and children's activities, the quiz nights continue to be very well attended and the "Elevenses" group is still enjoyed by all who attend each week.

We once again delivered Christmas cards and chocolates to every home across the estate and our "Carols on Christmas Eve" event was once again incredibly popular and loved by the local community.

Public Benefit

The Leadership Team consider that the church's achievements and performance continue to meet the public benefit test. The presence of the church has created an atmosphere of peace and security for all local residents. The prayers for the community have been of huge benefit and the lack of vandalism bears testimony to that. Those members of the public who opt into specific church activities obviously benefit more.

FINANCIAL REVIEW

The principal funding source for the church remains from members.

The income for the year was £90,604 (2022: £82,855). The expenditure for the year was £63,051 (2022: £63,991). This left a surplus on the year of £27,553 (2022: surplus of £18,864), which has been added to the surplus brought forward and balance carried forward. A full breakdown of these figures can be seen in the Notes.

Investment Policy

The Leadership Team has the power to invest in such assets as it sees fit and places funds with Barclays Bank plc and Cambridge & Counties Bank Limited.

Reserves

The church relies on regular continuing income to meet its monthly commitments. It would be hoped that the undesignated reserves should always exceed three months undesignated expenses excluding gifts in kind and tithe allocation. We are pleased to report that at the end of 2023 we have achieved this with our undesignated reserves totalling £94,774 (see note 11).

Given that we have been building up funds that will be needed in the future (when we expect our expenses to increase significantly), we kept our investment of £35,000 in a 95 day notice account and so this, plus interest earned (of £5,860), is a designated fund.

HARVEST FIELDS COMMUNITY CHURCH
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REPORT OF THE TRUSTEES, continued

RESPONSIBILITIES OF THE LEADERSHIP TEAM

Company law requires the Leadership Team 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 surplus or deficit of the charity for the year. In preparing those financial statements, the Leadership Team are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards 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 operating.

The Leadership Team are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Leadership Team have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and Section 1A of the FRS102.

AUDIT EXEMPTION

The church is exempt from the requirements to have its financial statements audited. However, as its income is above £25,000, Peter Saltiel of Church & Charity Accounts Service Ltd was appointed by the members as its Independent Examiner whose report is on page 6.

Approved by the Trustees (Leadership Team) / Directors on 30th June 2024 and signed by their order.



Susan Robinson
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS/
MEMBERS OF HARVEST FIELDS COMMUNITY CHURCH ON THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2023**

Charity No: 1099227 Company No: 4815977

I report on the accounts of Harvest Fields Community Church for the year ended 31st December 2023 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*



Dated 3rd July 2024

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT**

Year Ended 31st December 2023

	Notes	Unrestricted & Total Funds 2023 £	Unrestricted & Total Funds 2022 £
Income from:			
Donations	3	62,598	60,877
Charitable activities	4	26,225	21,297
Other investment income		1,781	681
Total Income		90,604	82,855
Expenditure on:			
Charitable activities	5	63,051	63,991
Net Income and Net Movements in Funds		27,553	18,864
 Total funds brought forward		 110,116	 91,252
Total funds carried forward	11	137,669	110,116

The Statement of Financial Activities includes all gains and losses recognised in the year.
All the incoming and expended resources were unrestricted funds and derived from continuing activities.
The notes on pages 9 to 14 form part of these financial statements.

HARVEST FIELDS COMMUNITY CHURCH
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BALANCE SHEET
At 31st December 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors and prepayments	9	3,990	14,532
Cash at bank		136,632	105,946
		<u>140,662</u>	<u>120,478</u>
Current Liabilities			
Creditors and accruals	10	2,953	10,362
		<u></u>	<u></u>
Net Assets		<u>137,669</u>	<u>110,116</u>
Represented by:-			
Designated - tithe fund	I & II	2,035	717
Designated - investment fund	I & II	40,860	39,366
		<u></u>	<u></u>
Designated funds		42,895	40,083
Undesignated (general) funds	I & II	94,774	70,033
		<u></u>	<u></u>
Total Charity Funds		<u>137,669</u>	<u>110,116</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31st December 2023:

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The accounts have been examined by an independent examiner whose report appears on page 6.

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

The Notes on pages 9 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 30th June 2024 and signed on their behalf by:

Susan Robinson
Company No. 04815977

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2023

1. BASIS OF PREPARATION

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, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Companies Act 2006 and 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).

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. There have also been no changes to the previous accounts during the financial year. The church constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The Leadership Team are of a view that there are sufficient reserves to secure the immediate future of the church and on that basis the charity is a going concern.

1.3 Change of Accounting Policy

The accounts present a true and fair view and there have been no changes have been made to the accounting policies adopted in note 2.

1.4 Cash Flow Exemption

A Statement of Cash Flows has not been produced since the church is within the small company and charity thresholds.

2. ACCOUNTING POLICIES

2.1 Fund Accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available as general funds. In accordance with the policy agreed by the members, twenty percent of all general income is designated to be given away (called the Tithe Fund), the fund balance is the amount designated not given away by the year end. The Investment Fund is money earmarked for investment. There are no restricted funds.

2.2 Income

Donations of equipment are recognised at their estimated value at the time the donated assets are received. In accordance with the FRS 102, the value of the church's rent free entitlement to use the Harvest Fields Centre has been estimated and is included both as income received and as an expense used (see note 5). No value has been recognised in these Financial Statements of the considerable work undertaken by volunteers - most of whom are church members. Other donations are included on a cash received basis.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2023 (cont'd)

There would be no material difference if an accruals basis were adopted. Tax recoverable is included in the year to which the gift generating the tax recovery relates (the accruals basis).

The income and result for the year are attributed to the principal activity as set out in the report of the Leadership Team. The whole of the income is derived from the UK.

2.3 Expenditure

Grants, which are all subject to regular review, are normally accounted for in the year when they are paid as they are generally paid out of income as it arises. Other expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage.

2.4 Fixed Tangible Assets – Programme Related Investment – Intermediate Lease

The long intermediate lease of the Harvest Fields Centre is a programme related investment (an investment primarily made for what it will achieve rather than its investment performance) and therefore, in accordance with the SORP, as the church did not pay anything for it, no capital value has been recognised.

2.5 Other Fixed Tangible Assets – Equipment etc

Donated items and items purchased out of restricted donations received for that purpose are fully expensed upon acquisition. Other purchases of individual items of equipment over £2,000 will be capitalised; other items are expensed when incurred in the SOFA.

2.6 Net current Assets

Current assets are cash at bank with immediate access and debtors. There are no fixed assets. Current liabilities are obligations to pay for services within one year.

2.7 Depreciation

Equipment costing over £1500 is capitalised and depreciation will be provided at rates calculated to write off the cost of each asset on a straight line basis over three years

2.8 Judgements and Estimations

The Leadership Team has not made any significant judgements in the process of applying the accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2023 (cont'd)

3. ANALYSIS OF VOLUNTARY INCOME

	Notes	2023 £	2022 £
Donations – in money including tax recoverable	2	28,493	26,772
Donation in kind – rent free use of Harvest Fields Centre	2&16	34,105	34,105
		<u>62,598</u>	<u>60,877</u>

4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Notes	2023 £	2022 £
Charitable rental income from HFCentre	16	19,099	16,956
Income from Harvest Tots		6,983	4,341
Income from HFKids		143	-
		<u>26,225</u>	<u>21,297</u>

5. CHARITABLE ACTIVITIES

	Notes	Directly undertaken £	Grant funding £	Support costs £	2023 Total £	2022 Total £
Property, house-keeping expenses etc:						
Value of rent free use of Centre	2&16	34,105	-	-	34,105	34,105
Contribution to the Centre's utilities and servicing expenditure	16	11,715	-	-	11,715	11,559
House-keeping costs etc		789	-	-	789	393
		<u>46,609</u>	<u>-</u>	<u>-</u>	<u>46,609</u>	<u>46,057</u>
Harvest Tots		3,490	-	-	3,490	2,300
HFKids		248	-	-	248	-
Chaplaincy Team		-	-	-	-	2,155
Charitable grants	7	-	10,276	-	10,276	8,626
Publicity & evangelism		1,034	-	-	1,034	936
Equipment purchased	2	-	-	-	-	1,342
Resources & training		69	-	-	69	1,100
Governance costs	8	-	-	498	498	498
Other charitable costs		226	-	601	827	977
		<u>51,676</u>	<u>10,276</u>	<u>1,099</u>	<u>63,051</u>	<u>63,991</u>

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2023 (cont'd)

6. STAFF COSTS

	2023	2022
	£	£
Salaries	-	2,115
	<u> </u>	<u> </u>

The average headcount and average number of whole time equivalent persons directly employed by the church was 0 (2022: 0.17) and 0 (2022: 0.08) respectively.

No employee was paid more than £60,000 per annum.

7. GRANTS

There are three categories of grants out of unrestricted income – first out of the twenty percent of general income designated to be given away (the tithe fund), second out of the ten percent of “Harvest Tots” income (which is decided on by the families who attend the group) and third, on some occasions, at the discretion of the Leadership Team, from the general funds in the main account.

The total amount given away over the year was £10,276 which, this year, comprised £8,200 from the tithe fund, £698 from the Harvest Tots income in the main account and a further one off gift of £1,378. Of this total £8,876 was given to seven organisations and £1,400 was given to one individual. Details of grants to organisations of over £1,000 in the year are available from the principal office.

At 31st December 2023 there were commitments for regular, mostly monthly, grants at the annual rate of £8,200 which, in accordance with our accounting policy, have not been provided for (since they will be payable from the regular income received the following year).

8. GOVERNANCE COSTS

This comprises the Independent Examiner’s fee of £485 (2022: £485) and Companies House filing fee of £13 (2022: £13).

9. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Tax Reclaim	3,562	1,815
Service Charge refund	285	-
Other debtors	143	12,717
	<u> </u>	<u> </u>
	3,990	14,532
	<u> </u>	<u> </u>

HARVEST FIELDS COMMUNITY CHURCH
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Notes to the Financial Statements
Year Ended 31st December 2023 (cont'd)

10. CREDITORS AND ACCRUALS

	2023	2022
	£	£
Creditors (due to suppliers etc)	2,468	1,018
Accruals (Service Charge due)	-	8,859
Governance	485	485
	<u>2,953</u>	<u>10,362</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Cash at bank/hand £	Other Current Assets (less Liabilities) £	Total £
Designated - tithe fund	2,035	-	2,035
Designated - investment fund	40,860	-	40,860
Unrestricted - (general) funds	97,228	(2,453)	94,775
	<u>140,123</u>	<u>(2,453)</u>	<u>137,670</u>

12. TAXATION

The church is a registered charity and, as all its income will be applied for charitable purposes, no liability to tax arises in respect of the year.

13. SHARE CAPITAL

The church is a company limited by guarantee and has no share capital. Each member of the church has undertaken to contribute a sum, not exceeding £1, to the church's assets if it is wound up whilst that person is a member or within one year after ceasing to be a member.

14. LEADERSHIP TEAM

None of the Leadership Team has received any remuneration from the church for services rendered. Details of related party transactions and associated party transactions are set out in notes 15 and 16 below.

Although the Leadership Team are reimbursed for purchases they have made for the church at cost, the church has not reimbursed any travelling or other expenses to any of the Leadership Team.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2023 (cont'd)

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. ASSOCIATED PARTY TRANSACTIONS

The church is the sole member of Harvest Fields Centre Limited (HFCL) which is itself a registered charity and is associated by reason of the church's Leadership Team being two of its directors. The church does not receive dividends or any surplus HFCL achieves. However, the church as owner of the intermediate lease of the Harvest Fields Centre in 2023 received rent of £19,099 (2022: £16,956) from HFCL. Provided there are no breaches in the lease terms, the church is only liable to pay a peppercorn ground rent.

The church uses the Harvest Fields Centre operated by HFCL on a rent free basis (estimated value £34,105) but contributes at cost to the utilities and servicing expenditure - its share in 2023 was £11,715 (2022: £11,584).

Whilst the church, through its Leadership Team, is entitled to appoint/re-elect HFCL's directors in accordance with HFCL's Articles of Association, they do so from nominations by HFCL's existing board. Despite this connection, the church is not the parent charity (in Companies Act terms "the parent undertaking") of HFCL. Accordingly, HFCL's figures are not consolidated or otherwise incorporated into the church's own Financial Statements. HFCL's Financial Statements are available from its registered office, which is the same as the church's.

17. FINANCIAL COMMITMENTS

At 31 December 2023 the church was committed to paying no rent for its occupation of the Centre but is committed to paying service charge based upon the costs incurred for its entitlement to use the Centre. This entitlement expires after more than a hundred years. For 2024 the service charge is estimated to cost the church £15,000.

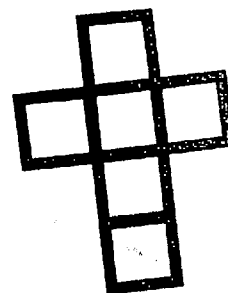
HARVEST FIELDS COMMUNITY CHURCH

England & Wales - Charity number 1099227

Accounts

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UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2022

Independent Examiner: Peter Saltiel
Church & Charity Accounts Service Ltd

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Charity Name:	Harvest Fields Community Church
Registered Charity Number:	1099227 (England & Wales)
Company number:	04815977 (England & Wales)
Governing Document:	Memorandum and Articles of Association incorporated 30 th June 2003
Trustees (Leadership Team):	Alan Bennett (8 th Aug-18 th Nov 2022) Sylvia Bennett (8 th Aug-18 th Nov 2022) Janet Gilmour Philippa Gilmour (until 8 th Aug 2022) Linda Port Edward Robinson (from 7 th Dec 2022) Susan Robinson (from 7 th Dec 2022)
Principal Office & Correspondence Address:	Harvest Fields Centre Harvest Fields Way Sutton Coldfield West Midlands B75 5TJ
Staff:	Wayne Hadley (until 31 st January 2022) Wendy Hadley (until 31 st January 2022)
Bankers:	Barclays Bank Leicester LE87 2BB Cambridge & Counties Bank Limited Charnwood Court New Walk Leicester LE1 6TE
Independent Examiner:	Peter Saltiel Church & Charity Accounts Service Ltd 7 Planchadeau 23460 Saint-Pierre-Bellevue France

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REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) 2022

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STRUCTURE, GOVERNANCE AND MANAGEMENT

As a church we started meeting together regularly on Sunday mornings from Easter 1999 but, at that stage, we did not have a statutory constitution.

The charity was established by memorandum and articles of association under company number 4815977 on 30th June 2003 and was recognised as a charity on 2nd September 2003. The principal office is Harvest Fields Centre, Harvest Fields Way, Sutton Coldfield, B75 5TJ.

Janet Gilmour and Linda Port held office on the Leadership Team throughout the year and to the date of this report. Philippa Gilmour came to the end of her time on the Leadership Team on 8th August 2022. Alan Bennett and Sylvia Bennett served on the Leadership Team from 8th August 2022 until 18th November 2022. Edward Robinson and Susan Robinson were appointed as Senior Leaders by a unanimous vote from the members on 7th December 2022 and they have held office to the date of this report.

No member of the Leadership Team has received any remuneration from the church. Details of the related party transaction and associated party transactions are set out in notes 14 and 15.

The power of appointing new Leadership Team members is vested in the members on nomination by the existing Leadership Team. As part of the induction process for new members of the Leadership Team it has been agreed that they should familiarise themselves with the responsibility of charity trustees, read the Charity Commission booklet on the subject and carefully read the Memorandum and Articles of Association, our policies and procedures and our latest financial statements.

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The Leadership Team periodically review risks and take steps to minimise them where practicable.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The church's object is to advance the Christian faith, and as an expression of Christian witness, love and concern:-

- to relieve the aged, the poor, the sick and those in conditions of need, hardship and distress,
- to provide and/or support training, education and pastoral care, and
- to provide and/or support facilities in the interests of social welfare or recreation with the object of improving the conditions of life for the local community.

The Leadership Team has taken account of the Charity Commission's general guidance relating to public benefit issues when reviewing the church's objectives, activities and achievements (see below).

The church takes seriously its responsibility to nurture, protect and safeguard the welfare of children and teenagers entrusted to it and, accordingly, we have a Child Protection Policy whose implementation is formally reviewed by the Leadership Team.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES, continued

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT continued

We are a small church based within a local community. The majority of our members live on the Harvest Fields development and in the adjacent roads. Most of our meetings and events are held at the Harvest Fields Centre which is situated right at the centre of the estate. The vision has always been that we would not be a “commuter church” but one where most attendees could walk to our meetings.

Harvest Fields Community Church is an evangelical charismatic church that subscribes to mainstream Christian beliefs. We believe that God has called each individual member to be a positive and Godly influence on their families, friends, work colleagues and neighbours by reflecting the life and love of Jesus in every aspect of their lives. This involves sharing our lives at a level much above the superficial normal.

Our hope is that those living at Harvest Fields and in the surrounding roads would come to know God and His life changing love. We therefore seek to love, serve and meet the needs of our community in a variety of ways, some of which are detailed below.

ACHIEVEMENTS AND PERFORMANCE

We had a number of changes within the leadership team during this year which culminated in Ed and Sue Robinson becoming the Senior Leaders of the church in December. These new positions are giving the church a fresh new start and enabling us to move forward more decisively.

We have continued to meet every Sunday morning for worship at the Harvest Fields Centre. Our services are modern, relevant and understandable to all ages and all walks of life.

Our parent and toddler group reopened (following the pandemic lockdown) in February 2022. We welcomed back “old” families with “new additions” along with brand new families, all of whom were delighted by the space we provide and the care we give.

We ran a number of community events during the year and partnered with the Harvest Fields Centre in their work too. In particular, we saw attendance at our quiz nights increase exponentially as “the world got back to normal”. We were also thrilled as the “Elevenes” group (a group for predominantly retired people) got back together again.

We continued to pray for the estate and for the needs and problems of those around us.

At Christmas, we delivered Christmas cards to every home across the estate and invited the families to join us in our Christmas activities. We hosted a Christingle Service and a DIY Nativity Service, but our most attended event was certainly “Carols on Christmas Eve”.

Public Benefit

The Leadership Team consider that the church’s achievements and performance continue to meet the public benefit test. The presence of the church has created an atmosphere of peace and security for all local residents. The prayers for the community have been of huge benefit and the lack of vandalism bears testimony to that. Those members of the public who opt into specific church activities obviously benefit more.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES, continued

FINANCIAL REVIEW

The principal funding source for the church remains from members.

The income for the year was £82,855 (2021: £76,350). The expenditure for the year was £63,991 (2021: £83,352). This left a surplus on the year of £18,864 (2021: deficit of £7,002), which has been added to the surplus brought forward and balance carried forward. A full breakdown of these figures can be seen in the Notes.

Investment Policy

The Leadership Team has the power to invest in such assets as it sees fit and places funds with Barclays Bank plc and Cambridge & Counties Bank Limited.

Reserves

The church relies on regular continuing income to meet its monthly commitments. It would be hoped that the undesignated reserves should always exceed three months undesignated expenses excluding gifts in kind and tithe allocation. We are pleased to report that at the end of 2022 we have achieved this with our undesignated reserves totalling £70,033 (see note 11).

Given that we have been building up funds that will be needed in the future (when we expect our expenses to increase significantly), we kept our investment of £35,000 in a 95 day notice account and so this, plus interest earned (of £4,366), is a designated fund.

RESPONSIBILITIES OF THE LEADERSHIP TEAM

Company law requires the Leadership Team 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 surplus or deficit of the charity for the year. In preparing those financial statements, the Leadership Team are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards 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 operating.

The Leadership Team are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Leadership Team have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and Section 1A of the FRS102.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

REPORT OF THE TRUSTEES, continued

AUDIT EXEMPTION

The church is exempt from the requirements to have its financial statements audited. However, as its income is above £25,000, Peter Saltiel of Church & Charity Accounts Service Ltd was appointed by the members as its Independent Examiner whose report is on page 6.

Approved by the Trustees (Leadership Team) / Directors on 28th June 2023 and signed by their order.



Susan Robinson
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS/
MEMBERS OF HARVEST FIELDS COMMUNITY CHURCH ON THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022**

Charity No: 1099227 Company No: 4815977

I report on the accounts of Harvest Fields Community Church for the year ended 31st December 2022 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*



Dated 30th June 2023

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT**

Year Ended 31st December 2022

	Notes	Unrestricted & Total Funds 2022 £	Unrestricted & Total Funds 2021 £
Income from:			
Donations	3	60,877	59,790
Charitable activities	4	21,297	16,170
Other investment income		681	390
Total Income		82,855	76,350
Expenditure on:			
Charitable activities	5	63,991	83,352
Net Income and Net Movements in Funds		18,864	(7,002)
 Total funds brought forward		 91,252	 98,254
Total funds carried forward	11	110,116	91,252

The Statement of Financial Activities includes all gains and losses recognised in the year.
All the incoming and expended resources were unrestricted funds and derived from continuing activities.
The notes on pages 9 to 14 form part of these financial statements.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

BALANCE SHEET
At 31st December 2022

	Notes	2022 £	2021 £
Current Assets			
Debtors and prepayments	9	14,532	2,752
Cash at bank		105,946	91,689
		<u>120,478</u>	<u>94,441</u>
Current Liabilities			
Creditors and accruals	10	10,362	3,188
		<u>110,116</u>	<u>91,252</u>
Net Assets			
		<u>110,116</u>	<u>91,252</u>
Represented by:-			
Designated - tithe fund	I & II	717	171
Designated - investment fund	I & II	39,366	38,732
		<u>40,083</u>	<u>38,903</u>
Designated funds			
Undesignated (general) funds	I & II	70,033	52,349
		<u>110,116</u>	<u>91,252</u>
Total Charity Funds		<u>110,116</u>	<u>91,252</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31st December 2022:

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The accounts have been examined by an independent examiner whose report appears on page 6.

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

The Notes on pages 9 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 28th June 2023 and signed on their behalf by:

Susan Robinson
Company No. 04815977

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2022

1. BASIS OF PREPARATION

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, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Companies Act 2006 and 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).

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. There have also been no changes to the previous accounts during the financial year. The church constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The Leadership Team are of a view that there are sufficient reserves to secure the immediate future of the church and on that basis the charity is a going concern.

1.3 Change of Accounting Policy

The accounts present a true and fair view and there have been no changes have been made to the accounting policies adopted in note 2.

1.4 Cash Flow Exemption

A Statement of Cash Flows has not been produced since the church is within the small company and charity thresholds.

2. ACCOUNTING POLICIES

2.1 Fund Accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available as general funds. In accordance with the policy agreed by the members, twenty percent of all general income is designated to be given away (called the Tithe Fund), the fund balance is the amount designated not given away by the year end. The Investment Fund is money earmarked for investment. There are no restricted funds.

2.2 Income

Donations of equipment are recognised at their estimated value at the time the donated assets are received. In accordance with the FRS 102, the value of the church's rent free entitlement to use the Harvest Fields Centre has been estimated and is included both as income received and as an expense used (see note 5). No value has been recognised in these Financial Statements of the considerable work undertaken by volunteers - most of whom are church members. Other donations are included on a cash received basis.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2022 (cont'd)

There would be no material difference if an accruals basis were adopted. Tax recoverable is included in the year to which the gift generating the tax recovery relates (the accruals basis).

The income and result for the year are attributed to the principal activity as set out in the report of the Leadership Team. The whole of the income is derived from the UK.

2.3 Expenditure

Grants, which are all subject to regular review, are normally accounted for in the year when they are paid as they are generally paid out of income as it arises. Other expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage.

2.4 Fixed Tangible Assets – Programme Related Investment – Intermediate Lease

The long intermediate lease of the Harvest Fields Centre is a programme related investment (an investment primarily made for what it will achieve rather than its investment performance) and therefore, in accordance with the SORP, as the church did not pay anything for it, no capital value has been recognised.

2.5 Other Fixed Tangible Assets – Equipment etc

Donated items and items purchased out of restricted donations received for that purpose are fully expensed upon acquisition. Other purchases of individual items of equipment over £2,000 will be capitalised; other items are expensed when incurred in the SOFA.

2.6 Net current Assets

Current assets are cash at bank with immediate access and debtors. There are no fixed assets. Current liabilities are obligations to pay for services within one year.

2.7 Depreciation

Equipment costing over £1500 is capitalised and depreciation will be provided at rates calculated to write off the cost of each asset on a straight line basis over three years

2.8 Judgements and Estimations

The Leadership Team has not made any significant judgements in the process of applying the accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2022 (cont'd)

3. ANALYSIS OF VOLUNTARY INCOME

	Notes	2022 £	2021 £
Donations – in money including tax recoverable	2	26,772	25,685
Donation in kind – rent free use of Harvest Fields Centre	2&16	34,105	34,105
		<u>60,877</u>	<u>59,790</u>

4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Notes	2022 £	2021 £
Charitable rental income	16	16,956	16,170
Income from “Harvest Tots”		4,341	-
		<u>21,297</u>	<u>16,170</u>

5. CHARITABLE ACTIVITIES

	Notes	Directly undertaken £	Grant funding £	Support costs £	2022 Total £	2021 Total £
Property, house-keeping expenses etc:						
Value of rent free use of Centre	2&16	34,105	-	-	34,105	34,105
Contribution to the Centre’s utilities and servicing expenditure	16	11,559	-	-	11,559	10,554
House-keeping costs etc		393	-	-	393	212
		<u>46,057</u>	<u>-</u>	<u>-</u>	<u>46,057</u>	<u>44,871</u>
Harvest Tots		2,300	-	-	2,300	-
Chaplaincy Team		2,155	-	-	2,155	26,495
Charitable grants	7	-	8,626	-	8,626	8,400
Publicity & evangelism		936	-	-	936	2,114
Equipment purchased	2	1,342	-	-	1,342	-
Resources & training		1,100	-	-	1,100	332
Governance costs	8	-	-	498	498	498
Other charitable costs		351	-	626	977	642
		<u>54,241</u>	<u>8,626</u>	<u>1,124</u>	<u>63,991</u>	<u>83,352</u>

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2022 (cont'd)

6. STAFF COSTS

	2022	2021
	£	£
Salaries	2,115	25,526
	<u>2,115</u>	<u>25,526</u>

The average headcount and average number of whole time equivalent persons directly employed by the church was 0.17 (2021: 2) and 0.08 (2021: 0.5) respectively.

No employee was paid more than £60,000 per annum.

7. GRANTS

There are three categories of grants out of unrestricted income – first out of the twenty percent of general income designated to be given away (the tithe fund), second out of the ten percent of “Harvest Tots” income (which is decided on by the families who attend the group) and third, on some occasions, at the discretion of the Leadership Team, from the general funds in the main account.

The total amount given away over the year was £8,626 which, this year, comprised £8,200 from the tithe fund and £426 from the Harvest Tots funds in the main account. Of this total £7,226 was given to six organisations and £1,400 was given to one individual. Details of grants to organisations of over £1,000 in the year are available from the principal office.

At 31st December 2022 there were commitments for regular, mostly monthly, grants at the annual rate of £8,200 which, in accordance with our accounting policy, have not been provided for (since they will be payable from the regular income received the following year).

8. GOVERNANCE COSTS

This comprises the Independent Examiner’s fee of £485 (2021: £485) and Companies House filing fee of £13 (2021: £13).

9. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Tax Reclaim	1,815	1,710
Other debtors	12,717	1,042
	<u>14,532</u>	<u>2,752</u>

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2022 (cont'd)

10. CREDITORS AND ACCRUALS

	2022 £	2021 £
Creditors (due to suppliers etc)	1,018	1,736
Accruals (Service Charge due)	8,859	954
Governance	485	498
	<u>10,362</u>	<u>3,188</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Cash at bank/hand £	Other Current Assets (less Liabilities) £	Total £
Designated - tithe fund	717	-	717
Designated - investment fund	39,366	-	39,366
Unrestricted - (general) funds	65,863	4,170	70,033
	<u>105,946</u>	<u>4,170</u>	<u>110,116</u>
Total Unrestricted Funds	<u>105,946</u>	<u>4,170</u>	<u>110,116</u>

12. TAXATION

The church is a registered charity and, as all its income will be applied for charitable purposes, no liability to tax arises in respect of the year.

13. SHARE CAPITAL

The church is a company limited by guarantee and has no share capital. Each member of the church has undertaken to contribute a sum, not exceeding £1, to the church's assets if it is wound up whilst that person is a member or within one year after ceasing to be a member.

14. LEADERSHIP TEAM

None of the Leadership Team has received any remuneration from the church for services rendered. Details of related party transactions and associated party transactions are set out in notes 15 and 16 below.

Although the Leadership Team are reimbursed for purchases they have made for the church at cost, the church has not reimbursed any travelling or other expenses to any of the Leadership Team.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2022 (cont'd)

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. ASSOCIATED PARTY TRANSACTIONS

The church is the sole member of Harvest Fields Centre Limited (HFCL) which is itself a registered charity and is associated by reason of the church's Leadership Team being two of its directors. The church does not receive dividends or any surplus HFCL achieves. However, the church as owner of the intermediate lease of the Harvest Fields Centre in 2022 received rent of £16,956 (2021: £16,170) from HFCL. Provided there are no breaches in the lease terms, the church is only liable to pay a peppercorn ground rent.

The church uses the Harvest Fields Centre operated by HFCL on a rent free basis (estimated value £34,105) but contributes at cost to the utilities and servicing expenditure - its share in 2022 was £11,584 (2021: £10,554).

Whilst the church, through its Leadership Team, is entitled to appoint/re-elect HFCL's directors in accordance with HFCL's Articles of Association, they do so from nominations by HFCL's existing board. Despite this connection, the church is not the parent charity (in Companies Act terms "the parent undertaking") of HFCL. Accordingly, HFCL's figures are not consolidated or otherwise incorporated into the church's own Financial Statements. HFCL's Financial Statements are available from its registered office, which is the same as the church's.

17. FINANCIAL COMMITMENTS

At 31 December 2022 the church was committed to paying no rent for its occupation of the Centre but is committed to paying service charge based upon the costs incurred for its entitlement to use the Centre. This entitlement expires after more than a hundred years. For 2023 the service charge is estimated to cost the church £12,000.

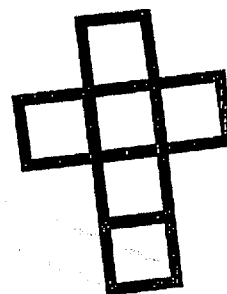
HARVEST FIELDS COMMUNITY CHURCH

England & Wales - Charity number 1099227

Accounts

Charity No. 1099227

Company No. 04815977



Harvest Fields
Community Church

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

web: www.hfcc.org.uk

email: office@hfcc.org.uk

UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2021

Independent Examiner: Peter Saltiel
Church & Charity Accounts Service

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

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HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

CHURCH INFORMATION

Trustees (Leadership Team):

Janet Gilmour
Philippa Gilmour
Linda Port

Secretary:

Janet Gilmour

Principal Office & Correspondence Address:

Harvest Fields Centre
Harvest Fields Way
Sutton Coldfield
West Midlands
B75 5TJ

Staff:

Wayne Hadley
Wendy Hadley
(ceased employment Jan 2022)

Bankers:

Barclays Bank
Leicester
LE87 2BB

Cambridge & Counties Bank Limited
Charnwood Court
New Walk
Leicester
LE1 6TE

Registered Charity Number:

1099227 (England & Wales)

Company number:

04815977 (England & Wales)

Independent Examiner:

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) 2021

The trustees, who are the Leadership Team and directors of the company for the purposes of company law, present their report and financial statements together with the independent examiner's report for the period ended 31 December 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

As a church we started meeting together regularly on Sunday mornings from Easter 1999 but, at that stage, we did not have a statutory constitution.

The charity was established by memorandum and articles of association under company number 4815977 on 30th June 2003 and was recognised as a charity on 2nd September 2003. The principal office is Harvest Fields Centre, Harvest Fields Way, Sutton Coldfield, B75 5TJ.

All the members of the Leadership Team (Janet Gilmour, Philippa Gilmour & Linda Port) held office throughout the year and to the date of this report. No member of the Leadership Team has received any remuneration from the church. Details of the related party transaction and associated party transactions are set out in notes 14 and 15.

The power of appointing new Leadership Team members is vested in the members on nomination by the existing Leadership Team. As part of the induction process for new members of the Leadership Team it has been agreed that they should familiarise themselves with the responsibility of charity trustees, read the Charity Commission booklet on the subject and carefully read the Memorandum and Articles of Association, our policies and procedures and our latest financial statements.

Decisions regarding the vision, overall direction and spiritual life of the church are taken by the Leadership Team. The detailed delivery of these is delegated to the appropriate staff member, volunteer or member of the Leadership Team.

The Leadership Team periodically review risks and take steps to minimise them where practicable.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The church's object is to advance the Christian faith, and as an expression of Christian witness, love and concern:-

- to relieve the aged, the poor, the sick and those in conditions of need, hardship and distress,
- to provide and/or support training, education and pastoral care, and
- to provide and/or support facilities in the interests of social welfare or recreation with the object of improving the conditions of life for the local community.

The Leadership Team has taken account of the Charity Commission's general guidance relating to public benefit issues when reviewing the church's objectives, activities and achievements (see below).

We are a small church based within a local community. The majority of our members live on the Harvest Fields development and in the immediately adjacent roads. The vision has always been that we would not be a "commuter church" but one where most attendees could walk to our meetings.

Harvest Fields Community Church is an evangelical charismatic church that subscribes to mainstream Christian beliefs. We believe that God has called each individual member to be a positive and Godly influence on their families, friends, work colleagues and neighbours by reflecting the life and love of Jesus in every aspect of our lives. This involves sharing our lives at a level much above the superficial normal.

HARVEST FIELDS COMMUNITY CHURCH **(A company limited by guarantee)**

REPORT OF THE TRUSTEES/DIRECTORS, continued

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT continued

The church is based in Harvest Fields Community Centre which is situated at the heart of a residential area with a mission to reach the local community with the love of Jesus. We aim to present the unchanging Gospel of Jesus Christ in a modern, relevant and understandable way to all ages and so we have adopted a contemporary style of church service and worship.

During 2021 we continued to experience the effects of living with a pandemic. We again experienced a time where the Centre had to close its doors due to lockdown restrictions and we continued to meet together on Zoom for our Sunday services and Wednesday evening Prayer Hour.

As a church we sought to follow the guidelines set out by the government. Whilst we could not meet in person in doors we took advantage of being able to meet outside at various times, guidelines and weather permitting.

Our parent and toddler group remained closed throughout the year. The team met on a number of occasions to discuss reopening but due to the virulence of the virus, the guidelines in place at the time and the fact that a number of our helpers were vulnerable and had been shielding we did not reopen until February 2022.

The church takes seriously its responsibility to nurture, protect and safeguard the welfare of children and teenagers entrusted to it and, accordingly, we have a Child Protection Policy whose implementation is formally reviewed by the Leadership Team.

We have continued to support a number of missionaries from our tithe fund. During the year we were blessed by visits from Graham and Linda Wells working with OM who were able to meet in person as the restrictions were lifted at that time.

We celebrated Holy Communion approximately once a month throughout the year.

The fellowship between the Christian churches in Four Oaks continues to be strong in spirit but weak in personal contact due to the pandemic. The church leaders met on Zoom a couple of times and these meetings were helpful and supportive. During the 6 weeks of Lent the churches joined together on Zoom to study the life of Jesus from the Gospel of John Chapters 13 – 20 which proved to be enjoyable and informative.

This year there was no Easter card for the Churches Together in Four Oaks as its purpose was to publicise the church services taking place and unfortunately we were unable to meet except online.

Christmas however was much better than 2020 as we were allowed to “gather” again. We hosted a Christian pantomime on 12th December written by Doug Horley and performed by his team. On 19th we had our Christingle Service and of course our Carols on Christmas Eve. We designed a Christmas card and delivered it to all the residents of Harvest Fields and the surrounding roads. We also delivered a small bag of sweets to the homes on Harvest Fields.

We again created a Nativity scene in the Centre windows and as usual we placed Christmas lights in the trees in the park.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS, continued

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT continued

Wayne and Wendy Hadley, our Chaplaincy Team were able to continue the Book Club initiated in 2020. It worked well online and also as restrictions lifted, in person in the Centre. Wendy began an online Knit and Natter group open to anyone from the community. An online Pop-Up Café was started during the time that the Centre was closed but it did not make the transition into physically meeting as the restrictions lifted.

Our Chaplaincy Team were employed throughout the whole year 2021. However their employment ceased on 31st January 2022.

ACHIEVEMENTS AND PERFORMANCE

Our parent and toddler group, Harvest Tots did not meet at all during 2021, however the group began meeting again in February 2022. The mums, dads and grandparents were thrilled to be back and the kids are having a great time.

In 2021 we did deliver Christmas cards and chocolates to each home on Harvest Fields and cards to some of the surrounding roads and had some very positive comments from the community. The Nativity display in the centre window provoked interest from those passing and using the building. The Panto was a sell-out. We restricted the numbers to 200 because of Covid concerns. The Christingle Service (our first one) attracted families and was very "child friendly". As usual our Carols on Christmas Eve was well received. We planned to do it outside but due to the weather we moved it inside using the hall and reception area to give space for social distancing. There were not as many people in attendance as usual but it was greatly appreciated by those who did attend.

During the summer we began to meet in person again for Sunday Services but continued the Zoom option for those who were unable to attend in person due to being clinically vulnerable or not well. On the 10th October we had our first Quiz Night since Covid struck. A great evening enjoyed by all. "Jean & Bernard's Elevenses", our Wednesday morning group predominantly for retired people, restarted in the Autumn and was well attended and appreciated after such a long break.

The Leadership Team continue to disciple and support those within the church family.

Public Benefit

The Leadership Team consider that the church's achievements and performance continue to meet the public benefit test. The presence of the church has created an atmosphere of peace and security for all local residents. The prayers for the community have been of huge benefit and the lack of vandalism bears testimony to that. Those members of the public who opt into specific church activities obviously benefit more.

FINANCIAL REVIEW

The principal funding source for the church remains from members.

The income for the year was £76,350 (2020: £61,192). The expenditure for the year was £83,352 (2020: £66,787). This left a deficit on the year of £7,002 (2020: £5,595), which has been added to the surplus brought forward and balance carried forward. A full breakdown of these figures can be seen in the Notes.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS, continued

FINANCIAL REVIEW continued

Investment Policy

The Leadership Team has the power to invest in such assets as it sees fit and places funds with Barclays Bank plc and Cambridge & Counties Bank Limited.

Reserves

The church relies on regular continuing income to meet its monthly commitments. It would be hoped that the undesignated reserves should always exceed three months undesignated expenses excluding gifts in kind and tithe allocation. We are pleased to report that at the end of 2021 we have achieved this with our undesignated reserves totalling £52,349 (see note 11).

Given that we have been building up funds that will be needed in the future (when we expect our expenses to increase significantly), we kept our investment of £35,000 in a 95 day notice account and so this, plus interest earned (of £3,732), is a designated fund.

RESPONSIBILITIES OF THE LEADERSHIP TEAM

Company law requires the Leadership Team 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 surplus or deficit of the charity for the year. In preparing those financial statements, the Leadership Team are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards 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 operating.

The Leadership Team are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Leadership Team have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and Section 1A of the FRS102.

AUDIT EXEMPTION

The church is exempt from the requirements to have its financial statements audited. However, as its income is above £25,000, Peter Saltiel of Church & Charity Accounts Service was appointed by the members as its Independent Examiner whose report is on page 6.

Approved by the Trustees (Leadership Team) / Directors on 26th April 2022 and signed by their order.

Janet Gilmour

Secretary



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS/
MEMBERS OF HARVEST FIELDS COMMUNITY CHURCH ON THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

Charity No: 1099227 Company No: 4815977

I report on the accounts of the Trust for the year ended 31st December 2021 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

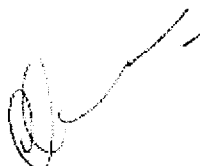
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*



Dated 28th April 2022

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT**

Year Ended 31st December 2021

	Notes	Unrestricted & Total Funds 2021 £	Unrestricted & Total Funds 2020 £
Income from:			
Donations	3	59,790	59,645
Charitable activities	4	16,170	967
Other investment income		390	580
Total Income		76,350	61,192
Expenditure on:			
Charitable activities	5	83,352	66,787
Net Income and Net Movements in Funds		(7,002)	(5,595)
 Total funds brought forward		 98,254	 103,849
Total funds carried forward	11	91,252	98,254

The Statement of Financial Activities includes all gains and losses recognised in the year.
All the incoming and expended resources were unrestricted funds and derived from continuing activities.
The notes on pages 9 to 14 form part of these financial statements.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

BALANCE SHEET
At 31st December 2021

	Notes	2021 £	2020 £
Current Assets			
Debtors and prepayments	9	2,752	1,770
Cash at bank		91,689	99,075
		<u>94,441</u>	<u>100,845</u>
Current Liabilities			
Creditors and accruals	10	3,188	2,591
		<u>3,188</u>	<u>2,591</u>
Net Assets		<u>91,252</u>	<u>98,254</u>
 Represented by:-			
Designated - tithe fund	I & II	171	(2,692)
Designated - investment fund	I & II	38,732	38,349
		<u>38,903</u>	<u>35,657</u>
Designated funds			
Undesignated (general) funds	I & II	52,349	62,597
		<u>52,349</u>	<u>62,597</u>
Total Charity Funds		<u>91,252</u>	<u>98,254</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31st December 2021:

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The accounts have been examined by an independent examiner whose report appears on page 6.

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

The Notes on pages 9 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 26th April 2022 and signed on their behalf by:



Janet Gilmour
Company No. 04815977

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2021

1. BASIS OF PREPARATION

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, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. There have also been no changes to the previous accounts during the financial year. The church constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The Leadership Team are of a view that there are sufficient reserves to secure the immediate future of the church and on that basis the charity is a going concern.

1.3 Change of Accounting Policy

The accounts present a true and fair view and there have been no changes have been made to the accounting policies adopted in note 2.

1.4 Cash Flow Exemption

A Statement of Cash Flows has not been produced since the church is within the small company and charity thresholds.

2. ACCOUNTING POLICIES

2.1 Fund Accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available as general funds. In accordance with the policy agreed by the members, twenty percent of all general income is designated to be given away (called the Tithe Fund), the fund balance is the amount designated not given away by the year end. The Investment Fund is money earmarked for investment. There are no restricted funds.

2.2 Income

Donations of equipment are recognised at their estimated value at the time the donated assets are received. In accordance with the FRS 102, the value of the church's rent free entitlement to use the Harvest Fields Centre has been estimated and is included both as income received and as an expense used (see note 5). No value has been recognised in these Financial Statements of the considerable work undertaken by volunteers - most of whom are church members. Other donations are included on a cash received basis.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2021 (cont'd)

There would be no material difference if an accruals basis were adopted. Tax recoverable is included in the year to which the gift generating the tax recovery relates (the accruals basis).

The income and result for the year are attributed to the principal activity as set out in the report of the Leadership Team. The whole of the income is derived from the UK.

2.3 Expenditure

Grants, which are all subject to regular review, are normally accounted for in the year when they are paid as they are generally paid out of income as it arises. Other expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage.

2.4 Fixed Tangible Assets – Programme Related Investment – Intermediate Lease

The long intermediate lease of the Harvest Fields Centre is a programme related investment (an investment primarily made for what it will achieve rather than its investment performance) and therefore, in accordance with the SORP, as the church did not pay anything for it, no capital value has been recognised.

2.5 Other Fixed Tangible Assets – Equipment etc

Donated items and items purchased out of restricted donations received for that purpose are fully expensed upon acquisition. Other purchases of individual items of equipment over £2,000 will be capitalised; other items are expensed when incurred in the SOFA.

2.6 Net current Assets

Current assets are cash at bank with immediate access and debtors. There are no fixed assets. Current liabilities are obligations to pay for services within one year.

2.7 Depreciation

Equipment costing over £1500 is capitalised and depreciation will be provided at rates calculated to write off the cost of each asset on a straight line basis over three years

2.8 Judgements and Estimations

The Leadership Team has not made any significant judgements in the process of applying the accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2021 (cont'd)

3. ANALYSIS OF VOLUNTARY INCOME

	Notes	2021 £	2020 £
Donations – in money including tax recoverable	2	25,685	25,540
Donation in kind – rent free use of Harvest Fields Centre	2&16	34,105	34,105
		<u>59,790</u>	<u>59,645</u>

4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Notes	2021 £	2020 £
Charitable rental income	16	16,170	-
Income from "Harvest Tots"		-	967
		<u>16,170</u>	<u>967</u>

5. CHARITABLE ACTIVITIES

	Notes	Directly undertaken £	Grant funding £	Support costs £	2021 Total £	2020 Total £
Property, house-keeping expenses etc:						
Value of rent free use of Centre	2&16	34,105	-	-	34,105	34,105
Contribution to the Centre's utilities and servicing expenditure	16	10,554	-	-	10,554	9,519
House-keeping costs etc		212	-	-	212	(693)
		<u>44,871</u>	<u>-</u>	<u>-</u>	<u>44,871</u>	<u>42,931</u>
Harvest Tots		-	-	-	-	435
Chaplaincy Team		26,495	-	-	26,495	11,091
Charitable grants	7	-	8,400	-	8,400	9,955
Publicity & evangelism		2,114	-	-	2,114	1,120
Equipment purchased	2	-	-	-	-	70
Resources & training		332	-	-	332	100
Governance costs	8	-	-	498	498	498
Other charitable costs		106	-	536	642	587
		<u>73,918</u>	<u>8,400</u>	<u>1,034</u>	<u>83,352</u>	<u>66,787</u>

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2021 (cont'd)

6. STAFF COSTS

	2021	2020
	£	£
Salaries	<u>25,526</u>	<u>8,333</u>

The average headcount and average number of whole time equivalent persons directly employed by the church was 2 (2020: 2) and 0.5 (2020: 0.3) respectively.

No employee was paid more than £60,000 per annum.

7. GRANTS

There are three categories of grants out of unrestricted income – first out of the twenty percent of general income designated to be given away (the tithe fund), second out of the ten percent of “Harvest Tots” income (which is decided on by the families who attend the group) and third, on some occasions, at the discretion of the Leadership Team, from the general funds in the main account.

The total amount given away over the year was £8,400 which, this year, comprised £8,200 from the tithe fund and £200 from the general funds in the main account. Of this total £6,800 was given to five organisations and £1,600 was given to two individuals. Details of grants to organisations of over £1,000 in the year are available from the principal office.

At 31st December 2021 there were commitments for regular, mostly monthly, grants at the annual rate of £8,200 which, in accordance with our accounting policy, have not been provided for (since they will be payable from the regular income received the following year).

8. GOVERNANCE COSTS

This comprises the Independent Examiner’s fee of £485 (2020: £485) and Companies House filing fee of £13 (2020: £13).

9. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
Tax Reclaim	1,710	1,770
Other debtors	1,042	-
	<u>2,752</u>	<u>1,770</u>

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2021 (cont'd)

10. CREDITORS AND ACCRUALS

	2021 £	2020 £
Creditors (due to suppliers etc)	1,736	587
Accruals (Service Charge due)	954	1,519
Governance	498	485
	<u>3,188</u>	<u>2,591</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Cash at bank/hand £	Other Current Assets (less Liabilities) £	Total £
Designated - tithe fund	171	-	171
Designated - investment fund	38,732	-	38,732
Unrestricted - (general) funds	52,786	(437)	52,349
	<u>91,689</u>	<u>(437)</u>	<u>91,252</u>
Total Unrestricted Funds	<u>91,689</u>	<u>(437)</u>	<u>91,252</u>

12. TAXATION

The church is a registered charity and, as all its income will be applied for charitable purposes, no liability to tax arises in respect of the year.

13. SHARE CAPITAL

The church is a company limited by guarantee and has no share capital. Each member of the church has undertaken to contribute a sum, not exceeding £1, to the church's assets if it is wound up whilst that person is a member or within one year after ceasing to be a member.

14. LEADERSHIP TEAM

None of the Leadership Team has received any remuneration from the church for services rendered. Details of related party transactions and associated party transactions are set out in notes 15 and 16 below.

Although the Leadership Team are reimbursed for purchases they have made for the church at cost, the church has not reimbursed any travelling or other expenses to any of the Leadership Team.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2021 (cont'd)

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. ASSOCIATED PARTY TRANSACTIONS

The church is the sole member of Harvest Fields Centre Limited (HFCL) which is itself a registered charity and is associated by reason of the church's Leadership Team being two of its directors. The church does not receive dividends or any surplus HFCL achieves. However, the church as owner of the intermediate lease of the Harvest Fields Centre in 2021 received rent of £16,170 (2020: £nil) from HFCL. (The church chose to waive the rent due in 2020 in order to help the Centre navigate through the pandemic.) Provided there are no breaches in the lease terms, the church is only liable to pay a peppercorn ground rent.

The church uses the Harvest Fields Centre operated by HFCL on a rent free basis (estimated value £34,105) but contributes at cost to the utilities and servicing expenditure - its share in 2021 was £10,554 (2020: £9,519).

Whilst the church, through its Leadership Team, is entitled to appoint/re-elect HFCL's directors in accordance with HFCL's Articles of Association, they do so from nominations by HFCL's existing board. Despite this connection, the church is not the parent charity (in Companies Act terms "the parent undertaking") of HFCL. Accordingly, HFCL's figures are not consolidated or otherwise incorporated into the church's own Financial Statements. HFCL's Financial Statements are available from its registered office, which is the same as the church's.

17. FINANCIAL COMMITMENTS

At 31 December 2021 the church was committed to paying no rent for its occupation of the Centre but is committed to paying service charge based upon the costs incurred for its entitlement to use the Centre. This entitlement expires after more than a hundred years. For 2021 the service charge is estimated to cost the church £12,000.

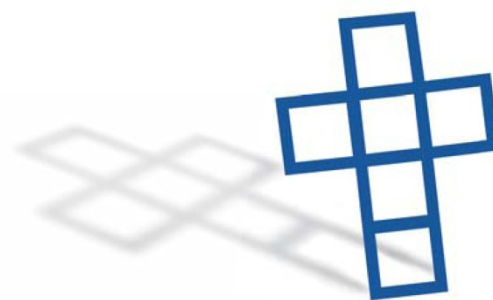
HARVEST FIELDS COMMUNITY CHURCH

England & Wales - Charity number 1099227

Accounts

Charity No. 1099227

Company No. 04815977



**Harvest Fields
Community Church**

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

web: www.hfcc.org.uk

email: office@hfcc.org.uk

UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020

Independent Examiner: Peter Saltiel
Church & Charity Accounts Service

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

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HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

CHURCH INFORMATION

Trustees (Leadership Team):

Janet Gilmour
Philippa Gilmour
Linda Port

Secretary:

Janet Gilmour

Principal Office & Correspondence Address:

Harvest Fields Centre
Harvest Fields Way
Sutton Coldfield
West Midlands
B75 5TJ

Staff:

Wayne Hadley
Wendy Hadley

Bankers:

Barclays Bank
Leicester
LE87 2BB

Cambridge & Counties Bank Limited
Charnwood Court
New Walk
Leicester
LE1 6TE

Registered Charity Number:

1099227 (England & Wales)

Company number:

04815977 (England & Wales)

Independent Examiner:

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France

HARVEST FIELDS COMMUNITY CHURCH **(A company limited by guarantee)**

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) 2020

The trustees, who are the Leadership Team and directors of the company for the purposes of company law, present their report and financial statements together with the independent examiner's report for the period ended 31 December 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

As a church we started meeting together regularly on Sunday mornings from Easter 1999 but, at that stage, we did not have a statutory constitution.

The charity was established by memorandum and articles of association under company number 4815977 on 30th June 2003 and was recognised as a charity on 2nd September 2003. The principal office is Harvest Fields Centre, Harvest Fields Way, Sutton Coldfield, B75 5TJ.

All the members of the Leadership Team (Janet Gilmour, Philippa Gilmour & Linda Port) held office throughout the year and to the date of this report. No member of the Leadership Team has received any remuneration from the church. Details of the related party transaction and associated party transactions are set out in notes 14 and 15.

The power of appointing new Leadership Team members is vested in the members on nomination by the existing Leadership Team. As part of the induction process for new members of the Leadership Team it has been agreed that they should familiarise themselves with the responsibility of charity trustees, read the Charity Commission booklet on the subject and carefully read the Memorandum and Articles of Association, our policies and procedures and our latest financial statements.

Decisions regarding the vision, overall direction and spiritual life of the church are taken by the Leadership Team. The detailed delivery of these is delegated to the appropriate staff member, volunteer or member of the Leadership Team.

The Leadership Team periodically review risks and take steps to minimise them where practicable.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The church's object is to advance the Christian faith, and as an expression of Christian witness, love and concern:-

- to relieve the aged, the poor, the sick and those in conditions of need, hardship and distress,
- to provide and/or support training, education and pastoral care, and
- to provide and/or support facilities in the interests of social welfare or recreation with the object of improving the conditions of life for the local community.

The Leadership Team has taken account of the Charity Commission's general guidance relating to public benefit issues when reviewing the church's objectives, activities and achievements (see below).

We are a small church based within a local community. The majority of our members live on the Harvest Fields development and in the immediately adjacent roads. The vision has always been that we would not be a "commuter church" but one where most attendees could walk to our meetings.

Harvest Fields Community Church is an evangelical charismatic church that subscribes to mainstream Christian beliefs. We believe that God has called each individual member to be a positive and Godly influence on their families, friends, work colleagues and neighbours by reflecting the life and love of Jesus in every aspect of our lives. This involves sharing our lives at a level much above the superficial normal.

HARVEST FIELDS COMMUNITY CHURCH **(A company limited by guarantee)**

REPORT OF THE TRUSTEES/DIRECTORS, continued

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT continued

The church is based in Harvest Fields Community Centre which is situated at the heart of a residential area with a mission to reach the local community with the love of Jesus. We aim to present the unchanging Gospel of Jesus Christ in a modern, relevant and understandable way to all ages and so we have adopted a contemporary style of church service and worship.

During 2020, the world experienced a pandemic from the outbreak of COVID-19, so whilst the church began the year as usual, by the middle of March, many of our activities had ceased or were adapted due to the UK lockdown.

The Centre was instructed to close its doors and places of worship were issued guidelines to follow.

We created "Hi Neighbour!" postcards and delivered them across the estate, offering our help in these unprecedented times with essential shopping, prescription collection and prayer. We helped a number of people in the initial stages of lockdown, but the need diminished as people began to make adjustments to internet shopping and prescriptions were delivered by the pharmacy. We made some good contacts, both with volunteers and with those who needed help.

Our Sunday morning services moved online, via skype, along with our Wednesday evening prayer meetings. These meetings continued to be extremely beneficial to those taking part and those we have been praying for.

Our parent and toddler group closed at the first lockdown and to date has still not reopened. The team are looking at the current guidelines and are planning to reopen when safe and sensible to do so.

The church takes seriously its responsibility to nurture, protect and safeguard the welfare of children and teenagers entrusted to it and, accordingly, we have a Child Protection Policy whose implementation is formally reviewed by the Leadership Team.

We have continued to support a number of missionaries from our tithe fund but due to the pandemic none of them have been able to visit the church in person. We celebrated Holy Communion approximately once a month throughout the year.

The fellowship between the Christian churches in Four Oaks continues to be strong although again we are currently unable to meet in real life. The last meeting of the Churches Together in Four Oaks was at Easter when we began a Lent Bible study course together but had to stop due to lockdown. The church leaders have met online and these meetings have been helpful and supportive.

Once again we designed and produced the Easter card for the Churches Together in Four Oaks. This card advertised the Easter activities and services that each of the seven churches were hosting and was distributed to the 9,000 homes across Four Oaks. Unfortunately though, none of these services took place in their buildings and were all moved online.

Christmas was also very different. We designed a Christmas card and wrote a letter of encouragement to all the residents of Harvest Fields and the surrounding roads. These were delivered by two volunteers from the church, suitably masked and socially distanced.

Carols on Christmas Eve was obviously not possible under the circumstances so instead we invited our neighbourhood to "Doorstep Carols". We asked them to join us on their doorsteps in singing a few carols at 7pm on Christmas Eve. The event seemed to have been warmly welcomed and taken up by many. Our Facebook live was seen by over one thousand five hundred people.

HARVEST FIELDS COMMUNITY CHURCH **(A company limited by guarantee)**

REPORT OF THE TRUSTEES/DIRECTORS, continued

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT continued

We devised a Nativity trail around the park for family bubbles to use and enjoy at their leisure throughout the Christmas season. We created a Nativity scene in the Centre windows and as usual we placed Christmas lights in the trees in the park.

During the year we employed Wayne and Wendy Hadley as our Chaplaincy Team to work from the Centre out into the community and to support the church leadership team. This has worked out extremely well even with the restrictions that have been in place. In October they initiated an online book club as their first venture which was well received and has been followed by a second book at the beginning of 2021.

ACHIEVEMENTS AND PERFORMANCE

Our parent and toddler group, Harvest Tots continued to grow and be very popular. The mums, dads and grandparents were very appreciative. However due to COVID-19 we have been unable to meet since March 2020.

We did not deliver Christmas cards and chocolates in the same way as previously but had a good response to the Centre nativity display and the nativity trail. Those who joined in the "Doorstep carols" were very positive about it.

During the beginning of the year we ran a number of community events such as Quiz Nights – all well attended and appreciated. We continued to support the Wednesday morning group "Jean & Bernard's Elevenses" which is a friendly group made up of predominately retired people. This group has suffered quite badly from loneliness and isolation so we have tried to maintain telephone contact and have set up a WhatsApp group so they can communicate with each other and catch up on their news.

The Leadership Team continue to disciple and support those within the church family.

Public Benefit

The Leadership Team consider that the church's achievements and performance continue to meet the public benefit test. The presence of the church has created an atmosphere of peace and security for all local residents. The prayers for the community have been of huge benefit and the lack of vandalism bears testimony to that. Those members of the public who opt into specific church activities obviously benefit more.

FINANCIAL REVIEW

The principal funding source for the church remains from members.

The income for the year was £61,192 (2019: £85,494). The expenditure for the year was £66,787 (2019: £61,998). This left a deficit on the year of £5,595 (2019: £23,496), which has been added to the surplus brought forward and balance carried forward. A full breakdown of these figures can be seen in the Notes.

Investment Policy

The Leadership Team has the power to invest in such assets as it sees fit and places funds with Barclays Bank plc and Cambridge & Counties Bank Limited.

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS, continued

FINANCIAL REVIEW continued

Reserves

The church relies on regular continuing income to meet its monthly commitments. It would be hoped that the undesignated reserves should always exceed three months undesignated expenses excluding gifts in kind and tithe allocation. We are pleased to report that at the end of 2020 we have achieved this with our undesignated reserves totalling £62,597 (see note 11).

Given that we have been building up funds that will be needed in the future (when we expect our expenses to increase significantly), we kept our investment of £35,000 in a 95 day notice account and so this, plus interest earned (of £3,349), is a designated fund.

RESPONSIBILITIES OF THE LEADERSHIP TEAM

Company law requires the Leadership Team 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 surplus or deficit of the charity for the year. In preparing those financial statements, the Leadership Team are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards 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 operating.

The Leadership Team are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Leadership Team have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and Section 1A of the FRS102.

AUDIT EXEMPTION

The church is exempt from the requirements to have its financial statements audited. However, as its income is above £25,000, Peter Saltiel of Church & Charity Accounts Service was appointed by the members as its Independent Examiner whose report is on page 6.

Approved by the Trustees (Leadership Team) / Directors on 12th April 2021 and signed by their order.

Janet Gilmour
Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS/
MEMBERS OF HARVEST FIELDS COMMUNITY CHURCH ON THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2020**

Charity No: 1099227 Company No: 4815977

I report on the accounts of the Trust for the year ended 31st December 2019 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*



Dated 19th April 2021

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT**

Year Ended 31st December 2020

	Notes	Unrestricted & Total Funds 2020 £	Unrestricted & Total Funds 2019 £
Income from:			
Donations	3	59,645	65,879
Charitable activities	4	967	18,913
Other investment income		580	702
Total Income		61,192	85,494
Expenditure on:			
Charitable activities	5	66,787	61,998
Net Income and Net Movements in Funds		(5,595)	23,496
 Total funds brought forward		 103,849	 80,353
Total funds carried forward	11	98,254	103,849

The Statement of Financial Activities includes all gains and losses recognised in the year.
All the incoming and expended resources were unrestricted funds and derived from continuing activities.
The notes on pages 9 to 14 form part of these financial statements.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

BALANCE SHEET
At 31st December 2020

	Notes	2020 £	2019 £
Current Assets			
Debtors and prepayments	9	1,770	1,950
Cash at bank		99,075	104,717
		100,845	106,667
Current Liabilities			
Creditors and accruals	10	2,591	2,818
Net Assets		98,254	103,849
Represented by:-			
Designated - tithe fund	I & II	(2,692)	1,355
Designated - investment fund	I & II	38,349	37,809
Designated funds		35,657	39,164
Undesignated (general) funds	I & II	62,597	64,685
Total Charity Funds		98,254	103,849

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31st December 2020:

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The accounts have been examined by an independent examiner whose report appears on page 6.

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

The Notes on pages 9 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 12th April 2021 and signed on their behalf by:

Janet Gilmour
Company No. 04815977

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2020

1. BASIS OF PREPARATION

Basis of accounting

These financial statements are prepared under the historical cost convention and in accordance with:

- The Charities Act 2011
- The Companies Act 2006
- The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102)
- Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. There have also been no changes to the previous accounts during the financial year. The church is a public benefit entity.

Going Concern

After considering the future impact of COVID-19, the Leadership Team are of a view that there are sufficient reserves to secure the immediate future of the church and on that basis the charity is a going concern.

Cash Flow Exemption

A Statement of Cash Flows has not been produced since the church is within the small company and charity thresholds.

2. ACCOUNTING POLICIES

Fund Accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available as general funds. In accordance with the policy agreed by the members, twenty percent of all general income is designated to be given away (called the Tithe Fund), the fund balance is the amount designated not given away by the year end. The Investment Fund is money earmarked for investment. There are no restricted funds.

Income

Donations of equipment are recognised at their estimated value at the time the donated assets are received. In accordance with the FRS 102, the value of the church's rent free entitlement to use the Harvest Fields Centre has been estimated and is included both as income received and as an expense used (see note 5). No value has been recognised in these Financial Statements of the considerable work undertaken by volunteers - most of whom are church members. Other donations are included on a cash received basis. There would be no material difference if an accruals basis were adopted. Tax recoverable is included in the year to which the gift generating the tax recovery relates (the accruals basis).

HARVEST FIELDS COMMUNITY CHURCH

(A company limited by guarantee)

Notes to the Financial Statements

Year Ended 31st December 2020 (cont'd)

The income and result for the year are attributed to the principal activity as set out in the report of the Leadership Team. The whole of the income is derived from the UK.

Expenditure

Grants, which are all subject to regular review, are normally accounted for in the year when they are paid as they are generally paid out of income as it arises. Other expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage.

Fixed Tangible Assets – Programme Related Investment – Intermediate Lease

The long intermediate lease of the Harvest Fields Centre is a programme related investment (an investment primarily made for what it will achieve rather than its investment performance) and therefore, in accordance with the SORP, as the church did not pay anything for it, no capital value has been recognised.

Other Fixed Tangible Assets – Equipment etc

Donated items and items purchased out of restricted donations received for that purpose are fully expensed upon acquisition. Other purchases of individual items of equipment over £2,000 will be capitalised; other items are expensed when incurred in the SOFA.

Net current Assets

Current assets are cash at bank with immediate access and debtors. There are no fixed assets. Current liabilities are obligations to pay for services within one year.

Depreciation

On equipment that is capitalised depreciation will be provided at rates calculated to write off the cost of each asset on a straight line basis over three years.

Judgements and Estimations

The Leadership Team has not made any significant judgements in the process of applying the accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

3. ANALYSIS OF VOLUNTARY INCOME

	Notes	2020 £	2019 £
Donations – in money including tax recoverable	2	25,540	31,774
Donations – specifically for the set-up of “Harvest Tots”		-	-
Donation in kind – rent free use of Harvest Fields Centre	2&16	34,105	34,105
		<u>59,645</u>	<u>65,879</u>

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2020 (cont'd)

4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Notes	2020 £	2019 £
Charitable rental income	16	-	15,610
Income from "Harvest Tots"		967	3,303
		967	18,913

5. CHARITABLE ACTIVITIES

	Notes	Directly undertaken £	Grant funding £	Support costs £	2020 Total £	2019 Total £
Property, house-keeping expenses etc:						
Value of rent free use of Centre	2&16	34,105	-	-	34,105	34,105
Contribution to the Centre's utilities and servicing expenditure	16	9,519	-	-	9,519	12,694
House-keeping costs etc		(693)	-	-	(693)	632
		42,931	-	-	42,931	47,431
Harvest Tots		435	-	-	435	2,865
Chaplaincy Team		11,091	-	-	11,091	-
Charitable grants	7	-	9,955	-	9,955	8,033
Publicity & evangelism		1,120	-	-	1,120	944
Equipment purchased	2	70	-	-	70	729
Resources & training		100	-	-	100	713
Governance costs	8	-	-	498	498	498
Other charitable costs		80	-	507	587	785
		55,827	9,955	1,005	66,787	61,998

6. STAFF COSTS

	2020 £	2019 £
Salaries	8,333	-

The average headcount and average number of whole time equivalent persons directly employed by the church was 2 (2019: 0) and 0.3 (2019: 0) respectively.

No employee was paid more than £60,000 per annum.

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2020 (cont'd)

7. GRANTS

There are three categories of grants out of unrestricted income – first out of the twenty percent of general income designated to be given away (the tithe fund), second out of the ten percent of “Harvest Tots” income (which is decided on by the families who attend the group) and third, on some occasions, at the discretion of the Leadership Team, from the general funds in the main account.

The total amount given away over the year was £9,955 which, this year, comprised £9,155 from the tithe fund and £800 from the general funds in the main account. Of this total £7,755 was given to six organisations and £2,200 was given to three individuals. Details of grants to organisations of over £1,000 in the year are available from the principal office.

At 31st December 2020 there were commitments for regular, mostly monthly, grants at the annual rate of £8,200 which, in accordance with our accounting policy, have not been provided for (since they will be payable from the regular income received the following year).

8. GOVERNANCE COSTS

This comprises the Independent Examiner’s fee of £485 (2019: £485) and Companies House filing fee of £13 (2019: £13).

9. DEBTORS AND PREPAYMENTS

	2020	2019
	£	£
Tax Reclaim	1,770	1,950
Service Charge Refund	-	-
	<u>1,770</u>	<u>1,950</u>
	<u><u>1,770</u></u>	<u><u>1,950</u></u>

10. CREDITORS AND ACCRUALS

	2020	2019
	£	£
Creditors (due to suppliers etc)	587	1,639
Accruals (Service Charge due)	1,519	694
Governance	485	485
	<u>2,591</u>	<u>2,818</u>
	<u><u>2,591</u></u>	<u><u>2,818</u></u>

HARVEST FIELDS COMMUNITY CHURCH
(A company limited by guarantee)

Notes to the Financial Statements
Year Ended 31st December 2020 (cont'd)

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Cash at bank/hand £	Other Current Assets (less Liabilities) £	Total £
Designated - tithe fund	(2,692)	-	(2,692)
Designated - investment fund	38,349	-	38,349
Undesignated (general) funds	63,418	(821)	62,597
Total Unrestricted Funds	99,075	(821)	98,254

12. TAXATION

The church is a registered charity and, as all its income will be applied for charitable purposes, no liability to tax arises in respect of the year.

13. SHARE CAPITAL

The church is a company limited by guarantee and has no share capital. Each member of the church has undertaken to contribute a sum, not exceeding £1, to the church's assets if it is wound up whilst that person is a member or within one year after ceasing to be a member.

14. LEADERSHIP TEAM

None of the Leadership Team has received any remuneration from the church for services rendered. Details of related party transactions and associated party transactions are set out in notes 15 and 16 below.

Although the Leadership Team are reimbursed for purchases they have made for the church at cost, the church has not reimbursed any travelling or other expenses to any of the Leadership Team.

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

HARVEST FIELDS COMMUNITY CHURCH **(A company limited by guarantee)**

Notes to the Financial Statements **Year Ended 31st December 2020 (cont'd)**

16. ASSOCIATED PARTY TRANSACTIONS

The church is the sole member of Harvest Fields Centre Limited (HFCL) which is itself a registered charity and is associated by reason of the church's Leadership Team being two of its directors. The church does not receive dividends or any surplus HFCL achieves. However, the church as owner of the intermediate lease of the Harvest Fields Centre usually receives rent. However, in 2020, the church chose to waive the rent due to assist HFCL in navigating the coronavirus pandemic, so in 2020 the church received no rent (2019: £15,610) from HFCL. Provided there are no breaches in the lease terms, the church is only liable to pay a peppercorn ground rent.

The church uses the Harvest Fields Centre operated by HFCL on a rent free basis (estimated value £34,105) but contributes at cost to the utilities and servicing expenditure - its share in 2020 was £9,519 (2019: £12,694).

Whilst the church, through its Leadership Team, is entitled to appoint/re-elect HFCL's directors in accordance with HFCL's Articles of Association, they do so from nominations by HFCL's existing board. Despite this connection, the church is not the parent charity (in Companies Act terms "the parent undertaking") of HFCL. Accordingly, HFCL's figures are not consolidated or otherwise incorporated into the church's own Financial Statements. HFCL's Financial Statements are available from its registered office, which is the same as the church's.

17. FINANCIAL COMMITMENTS

At 31 December 2020 the church was committed to paying no rent for its occupation of the Centre but is committed to paying service charge based upon the costs incurred for its entitlement to use the Centre. This entitlement expires after more than a hundred years. For 2021 the service charge is estimated to cost the church £12,000.