

HARVEST FIELDS CENTRE LTD

England & Wales · Charity number 1116654

Details

Status	Registered
Legal form	Charitable company
Company number	05932955
Registered	2006-11-06
Register	View on the Charity Commission register

Contact

Address	Harvest Fields Centre Harvest Fields Way Sutton Coldfield West Midlands B75 5TJ
Phone	01213232401
Email	room.bookings@harvestfieldscentre.org.uk
Website	www.harvestfieldscentre.org.uk

Activities

Objects: TO OPERATE THE HARVEST FIELDS CHURCH AND COMMUNITY CENTRE IN SUTTON COLDFIELD FOR THE BENEFIT OF THE PUBLIC AT LARGE; TO ADVANCE THE CHRISTIAN FAITH AND, IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, TO PROVIDE A PLACE FOR A CHRISTIAN CHURCH TO MEET.

Activities: Conference centre and venue. Operating the Harvest Fields Church and Community Centre on the Harvest Fields development in Sutton Coldfield for the benefit of the public at large including as a conference centre and venue; advancing the Christian faith including providing a place for a Christian church to meet.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Religious Activities, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SUTTON COLDFIELD
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£304,838	£345,589	-	-
2023-12-31	£335,906	£310,844	-	-
2022-12-31	£309,661	£277,244	-	-
2021-12-31	£204,158	£206,973	-	-
2020-12-31	£195,906	£190,741	-	-

Trustees

Name	Role	Appointed
Philippa Gilmour	Chair	
IAN COLE		
JANET ANNE GILMOUR		
Paul Trevor Gibbins		
RICHARD ANTHONY NICOL		
SUSAN JOY ROBINSON		2019-02-12

HARVEST FIELDS CENTRE LTD

England & Wales - Charity number 1116654

Accounts



Harvest Fields Centre

www.harvestfieldscentre.org.uk

HARVEST FIELDS CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS

31 December 2024

Independent Examiner
David Hoose FCA
Forvis Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

Charity number 1116654
Company number 5932955

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GENERAL INFORMATION

CHARITY NUMBER: 1116654 (England & Wales)

COMPANY NUMBER: 5932955 (England & Wales)

KEY MANAGEMENT & PERSONNEL: Jayne Emery (Centre Manager)

DIRECTORS:
Mr E I Cole
Mr P T Gibbins
Mrs J A Gilmour
Mrs P S Gilmour
Mr R A Nicol
Mrs S J Robinson

**PRINCIPAL OFFICE AND
CORRESPONDENCE ADDRESS:**
Harvest Fields Centre
Harvest Field Way
Sutton Coldfield
West Midlands
B75 5TJ

BANKERS:
Barclays Bank
Leicester
LE87 2BB

INDEPENDENT EXAMINER:
David Hoose FCA
Forvis Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

SOLICITORS:
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

DIRECTORS' REPORT

The Directors present their report and financial statements for the year ended 31st December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established by Memorandum and Articles of Association under company number 5932955 and was recognised as a charity on 6th November 2006. A slightly revised Memorandum and Articles of Association were adopted by Special Resolution passed 30th June 2008 following approval of the revision by the Charity Commission.

It was set up to lease and operate the Harvest Fields Centre built on the Harvest Fields development in Sutton Coldfield.

All the Directors, listed on page 1 (Mr E I Cole, Mr P T Gibbins, Mrs J A Gilmour, Mrs P S Gilmour, Mr R A Nicol and Mrs S J Robinson), served throughout the year and remain in office to date. None of the Directors received any remuneration directly or indirectly from the Charity. The power of appointing new or additional directors is vested in Harvest Fields Community Church (HFCC) from those recommended by this Charity's Directors at the time. Although HFCC is its sole member, because of the restrictions in this Charity's Articles of Association, it is not its parent undertaking.

It has been agreed that, as part of the induction process for new directors, before anyone considers appointment as a director, they should familiarise themselves with the responsibilities of directors and charity trustees, read the Charity commission booklet on this subject and carefully read the Charity's Memorandum and Articles of Association and its latest financial statements.

There are a number of registered charities that are associated by reason of having one or more directors/trustees in common. However, none of these are related parties to the Charity. The names of these charities and details of the transactions are set out in note 12.

The Directors have a risk management strategy which includes a regular review of the principal risks and uncertainties that the Charity faces. Policies and procedures are put in place to mitigate and manage those risks identified. Risks most recently identified and discussed include increased costs, decreased business, and system failure.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Object as set out in the Charity's memorandum of association, one of its governing documents, is to operate the Harvest Fields Church and Community Centre in Sutton Coldfield for the benefit of the public at large; to advance the Christian faith and, in particular but without prejudice to the generality of the foregoing, to provide a place for a Christian church to meet.

Vision:

The vision for Harvest Fields Centre is to be the heart of the community by providing facilities to meet the social, spiritual and practical needs of local people.

Mission:

Social – to provide meeting rooms and sports facilities for the community within a safe, caring environment. To provide an environment where friendships can be made and can grow.

Spiritual – to provide a home for Harvest Fields Community Church, as a place for Christian worship, service and witness. To provide a prayer room - a place where people can find peace in the chaos of everyday life through reflection and Christian prayer.

Practical – to provide youth and children’s facilities, a venue for learning. To provide facilities for people to meet together, build relationships and share interests. To promote and support local community groups.

For Harvest Fields Centre, 2024 has been mixed. Opened on the 8 August with a view to making the Centre a more welcoming place for neighbours and visitors, “the Hut at Harvest Fields” has palpably contributed to the sense of community here at Harvest Fields. Offering hot & cold drinks, snacks and cakes supplied by Silver Tree Bakery (a local Sutton Coldfield bakery & success story) the Hut has become a place for people to gravitate to and has made a significant contribution to fulfilling the vision for Harvest Fields Centre. Members of the community are frequently expressing their appreciation for 'what the Centre does' and how it supports their family life & sense of well-being - this has been catalysed by the Hut. Our community groups are generally thriving and we are pleased to have added to our range of activities for senior citizens with tailored exercise classes available each week. We also supported Harvest Fields Community Church with a number of new child-focused events over the Summer Holidays, and these were well-attended.

However, as regards the revenue-generating side of the business, we did not achieve our budget target of 5000 delegates. We continue to get overwhelmingly positive feedback of the service we provide. However, we are seeing the impact of economic uncertainty and increasing cost pressures on businesses, which results in them limiting expenditure on external meeting facilities. This has resulted in an operating deficit at the end of the year.

ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

The Directors have taken account of the Charity Commission’s general guidance relating to public benefit when reviewing the Charity’s achievements and performance.

The Centre is available for use by members of the general public and for other use that is charitable in line with the Centre’s vision and mission. The Charity receives positive feedback about the quality and availability of the Centre to its local community as well as from its commercial users.

The Directors consider that the Charity’s achievements and performance meet the public benefit requirements by operating a venue that is positioned at the centre of the community providing facilities with a vision to meet the social, spiritual and practical needs of local people of all ages, from a wide range of backgrounds and other charitable use.

FINANCIAL REVIEW

The Directors agreed a budget of 5000 delegates which we estimated would bring in an operating deficit of £287 at the year end. Unfortunately, we hosted just 4178 delegates and this, coupled with an increase in costs during the year, resulted in an operating deficit of £32,357 (2023: surplus £25,062).

The Charity benefited from an interest free loan from a connected charity during the year (details of which can be found in note 11). The loan was sought to enable adequate cash flow while the Hut was being set up. It was an interest free loan and was not repayable upon demand. At the year-end, the full amount was outstanding.

At the year-end we held £92,320 (2023: £133,071) in unrestricted funds. This is a level of reserves identified by the Directors as appropriate given their plans for the future activities of the charity.

After reviewing the forecasts and projections, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They have therefore continued to adopt the going concern basis in preparing the financial statements.



STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue operating;
- prepare the Directors' report and the financial statements in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

In preparing this report, the Directors 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 Charity is exempt from the requirements to have its financial statements audited but, as its income is above £25,000, it does have them independently examined.

Approved and signed on behalf of the Directors 01/08/2025


SJRobinson (Aug 1, 2025 12:45:13 GMT+1)

S J Robinson, Director

Independent Examiner's Report to the Trustees of Harvest Fields Centre Limited

I report on the financial statements of Harvest Fields Centre Limited for the year ended 31st December 2024, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Harvest Fields Centre Limited in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or

- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Hoose (Aug 1, 2025 12:56:04 GMT+1)

David Hoose FCA
For and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
2 Chamberlain Square
Birmingham
B3 3AX

Date: 01/08/2025

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2024

	Notes	2024 £	2023 £
Income:			
Donations:			
Donations in money		<u>5,920</u>	<u>16,000</u>
		5,920	16,000
Charitable activities:			
Gross charitable rental income		<u>27,931</u>	<u>24,816</u>
Charges for other charitable use of Centre		<u>270,513</u>	<u>294,803</u>
		298,429	319,619
Other investment income		<u>474</u>	<u>287</u>
Total Income	2	<u>304,838</u>	<u>335,906</u>
Expenditure on:			
Charitable activities:	3		
Expenses re charitable rental income		<u>22,174</u>	<u>20,801</u>
Expenses re other charitable use of Centre		<u>323,415</u>	<u>290,043</u>
Total Expenditure		<u>345,589</u>	<u>310,844</u>
Net Income for the Year and Net Movement in Funds		(40,751)	25,062
Surplus brought forward		<u>133,071</u>	<u>108,009</u>
Surplus carried forward		<u>92,320</u>	<u>133,071</u>

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 12 form part of these financial statements.

BALANCE SHEET

For the year ended 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets: Furniture and equipment	8	<u>71,584</u>	<u>67,023</u>
Current Assets			
Debtors	9	23,873	20,353
Cash at bank and in hand		<u>43,118</u>	<u>76,989</u>
		66,991	97,342
Current Liabilities			
Creditors: Amounts falling due within one year	10	<u>(26,255)</u>	<u>(31,294)</u>
Net Current Assets		<u>40,736</u>	<u>66,048</u>
Total Assets less Current Liabilities		112,320	133,071
Creditors: Amounts falling due after one year	11 & 13	<u>(20,000)</u>	<u>-</u>
Net Assets		<u><u>92,320</u></u>	<u><u>133,071</u></u>
Represented by:			
Surplus on Unrestricted Fund		<u><u>92,320</u></u>	<u><u>133,071</u></u>

The Directors consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Directors acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2024 and of its income and expenditure for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements as so far as applicable to the Charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Section 1A of the FRS102.

Approved and signed on behalf of the Directors 01/08/2025


 SJRobinson (Aug 1, 2025 12:45:13 GMT+1)

S J Robinson
Director

Company number 5932955

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

I ACCOUNTING POLICIES

Basis of preparation

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)

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. The charity is a public benefit entity.

Cash Flow Exemption

The charitable company has not produced a statement of Cash Flows, as the charity is within the small company and charity thresholds.

Income

Donations in money are included on a cash received basis. There would be no material difference if an accruals basis were adopted. Any tax recoverable will be included in the period to which the gift generating the tax recovery relates (accruals basis). Donations in kind are included on an accruals basis. Income from investments and rental income are included in the SOFA in the period in which it is receivable.

Expenditure

Expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage. As the Charity is not registered for Value Added Tax, irrecoverable VAT is included in the expense heading to which it relates.

Fixed Tangible Assets

Purchases of individual items of furniture and equipment over £1,500 are capitalised; other items are expensed when incurred in the SOFA.

Depreciation

Depreciation is provided on capitalised furniture and equipment at rates calculated to write off the cost of each asset on a straight line basis over five years.

Judgements and Estimations

Management 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.

Going concern

The Directors are of a view that there are sufficient reserves to secure the immediate future of the charity (for the next 12 to 18 months) and on that basis the charity is a going concern.

Cash at bank and in hand

Cash at bank and cash in hand includes cash which is available.

Creditors and accruals

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

2 INCOME

The income for the year arises from the various sources as set out in the SOFA on page 7 and as more particularly described in the Directors' Report.

3 EXPENDITURE

In the year the expenditure charged in the SOFA includes:

	2024	2023
	£	£
Employment costs (note 4a)	173,110	143,998
Catering and other service costs	57,574	56,077
Utility charges (gas, electric, water and telephone)	28,073	25,640
Rent payable for use of Centre (note 12)	20,791	19,099
Business rates and council tax for the current year	413	548
Depreciation of furniture and equipment	18,420	13,529
Governance costs (note 6)	1,984	1,873

4 STAFF COSTS

a) Direct Employees

	2024	2023
	£	£
Salaries	163,755	138,263
Employer's National Insurance net of employment allowance	6,509	3,499
Pension contribution	2,846	2,236
	<u>173,110</u>	<u>143,998</u>

The average headcount for the year was 9.5 (2023: 8.92). No employee was paid more than £60,000 per annum.

b) Agency

The Centre has not needed to employ the services of staff on an agency basis this year.

5 DIRECTORS' & KEY MANAGEMENT REMUNERATION

No Director received any remuneration directly or indirectly from the Charity.

The Centre Manager received £46,738 (2023: £39,363). These figures include salary, expenses, bonuses, Employer's National Insurance and pension contributions.

Transactions with related parties are set out in note 13.

6 GOVERNANCE COSTS

This comprises a provision for the Independent Examiner's fee of £1,950 (2023: £1,860) including VAT and Companies House filing fee of £34 (2023: £13).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

7 TAXATION

The company 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 ended 31st December 2024.

8 FIXED TANGIBLE ASSETS

Furniture and Equipment £

Cost

At 31st December 2023	197,117
Additions in year	22,981

At 31st December 2024 **220,098**

Depreciation

At 31st December 2023	130,094
Charge in year	18,420

At 31st December 2023 **148,514**

Net Book Value

At 31st December 2024 **71,584**

At 31st December 2023 **67,023**

9 DEBTORS

	2024	2023
	£	£
This comprises:-		
Trade debtors	14,291	13,141
Other debtors	290	250
Prepayments	9,292	6,962
	23,873	20,353

10 CREDITORS FALLING DUE WITHIN TWELVE MONTHS

	2024	2023
	£	£
This comprises:-		
Trade creditors	19,634	23,531
Other creditors	6,165	3,906
Accruals	456	3,857
	26,255	31,294

11 CREDITORS FALLING DUE AFTER TWELVE MONTHS

The Charity benefited from a “soft” loan of £20,000 from Harvest Fields Community Church during the year. This was to aid in cash flow while the Hut was being set up. The loan was interest-free and not repayable upon demand. It was expected to be repaid as and when Harvest Fields Centre had adequate funds and at the year-end the total amount was still outstanding. However, after the year-end, the Church agreed to convert this 2024 loan into a donation in 2025. This decision will be reflected in the 2025 financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

12 SHARE CAPITAL

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

13 ASSOCIATED PARTY TRANSACTIONS ETC

This Charity has a 999 year lease of the Centre executed in 2007. Its superior landlord is Harvest Fields Community Church (HFCC). The rent is £12,000 per annum plus RPI (on the condition that this Charity does not breach the terms of its lease, if it does, the rent is £100,000 per annum plus RPI). In 2024, HFCC charged the Charity £20,791 (2023: £19,099).

HFCC used the Centre in accordance with the lease contributing at cost £12,685 (2023: £11,715) to the utilities and servicing expenditure. This is reported as part of the gross charitable rental income in the SOFA.

The Charity received grants within the year from HFCC totalling £5,406 – noted here because of two common trustees.

The Charity also benefited from an interest-free loan from HFCC. The loan is not repayable upon demand and disclosed in these financial statements as a creditor in note 11. After the balance sheet date, this loan was repaid in full.

During the year, we purchased honey for resale from Philippa Gilmour, a trustee, for the amount of £972. At the year-end £448 was outstanding.

14 FINANCIAL COMMITMENTS

The Charity is committed to paying rent for the Centre with an annual charge of £12,000 plus indexation from 2008 under its lease which expires after more than a hundred years. For 2025 the commitment is £21,352 (2024: £20,791).

HARVEST FIELDS CENTRE LTD

England & Wales - Charity number 1116654

Accounts



Harvest Fields Centre

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HARVEST FIELDS CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS

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COMPANY NUMBER: 5932955 (England & Wales)

KEY MANAGEMENT & PERSONNEL: Jayne Emery (Centre Manager)

DIRECTORS:
Mr E I Cole
Mr P T Gibbins
Mrs J A Gilmour
Mrs P S Gilmour
Mr R A Nicol
Mrs S J Robinson

**PRINCIPAL OFFICE AND
CORRESPONDENCE ADDRESS:**
Harvest Fields Centre
Harvest Field Way
Sutton Coldfield
West Midlands
B75 5TJ

BANKERS:
Barclays Bank
Leicester
LE87 2BB

INDEPENDENT EXAMINER:
David Hoose FCA
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Spiritual – to provide a home for Harvest Fields Community Church, as a place for Christian worship, service and witness. To provide a prayer room - a place where people can find peace in the chaos of everyday life through reflection and Christian prayer.

Practical – to provide youth and children’s facilities, a venue for learning. To provide facilities for people to meet together, build relationships and share interests. To promote and support local community groups.

The Centre hosted 4886 delegates which covered our operating costs including salary increases, and allowed investment into AV systems in response to client feedback, a new coffee machine, and other works to improve/preserve the fabric of the building. Feedback from clients is excellent across the board. We continue to develop the food & drink offer, plus proactive marketing. A stable staff team this year has meant consistent, high quality service to the whole range of folk who visit the Centre. Community groups, fitness classes and other activities are working well.

ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

The Directors have taken account of the Charity Commission’s general guidance relating to public benefit when reviewing the Charity’s achievements and performance.

The Centre is available for use by members of the general public and for other use that is charitable in line with the Centre’s vision and mission. The Charity receives positive feedback about the quality and availability of the Centre to its local community as well as from its commercial users.

The Directors consider that the Charity’s achievements and performance meet the public benefit requirements by operating a venue that is positioned at the centre of the community providing facilities with a vision to meet the social, spiritual and practical needs of local people of all ages, from a wide range of backgrounds and other charitable use.

FINANCIAL REVIEW

The Directors are grateful for the financial help, in the form of a grant from Sutton Coldfield Charitable Trust, which we received in the year.

The Directors agreed a budget of 5,500 delegates which we estimated would bring in an operating deficit of £4,568 at the year end.

We were therefore delighted with a surplus of £25,062 after hosting just 4,886 delegates in the year.

Unrestricted funds of £133,071 (2022: £108,009) were held at the year end. This is a level of reserves identified by the Directors as appropriate given their plans for the future activities of the charity.

After reviewing the forecasts and projections, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They have therefore continued to adopt the going concern basis in preparing the financial statements.



STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue operating;
- prepare the Directors' report and the financial statements in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

In preparing this report, the Directors 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 Charity is exempt from the requirements to have its financial statements audited but, as its income is above £25,000, it does have them independently examined.

Approved and signed on behalf of the Directors on Jul 3, 2024


S J Robinson (Jul 3, 2024 11:06 GMT+1)

S J Robinson, Director

Independent Examiner's Report to the Trustees of Harvest Fields Centre Limited

I report on the financial statements of Harvest Fields Centre Limited for the year ended 31st December 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Harvest Fields Centre Limited in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or

- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


David Hoose (Jul 3, 2024 11:24 GMT+1)

David Hoose FCA
For and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
2 Chamberlain Square
Birmingham
B3 3AX

Date: Jul 3, 2024

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2023

	Notes	2023 £	2022 £
Income:			
Donations:			
Donations in money		16,000	69
Donations in kind		-	-
		<u>16,000</u>	<u>69</u>
Charitable activities:			
Gross charitable rental income		24,816	24,303
Charges for other charitable use of Centre		<u>294,803</u>	<u>281,260</u>
		319,619	305,563
Other income	1	-	4,000
Other investment income		<u>287</u>	<u>29</u>
Total Income	2	<u><u>335,906</u></u>	<u><u>309,661</u></u>
Expenditure on:			
Charitable activities:	3		
Expenses re charitable rental income		20,801	21,153
Expenses re other charitable use of Centre		<u>290,043</u>	<u>256,091</u>
Total Expenditure		<u><u>310,844</u></u>	<u><u>277,244</u></u>
Net Income for the Year and Net Movement in Funds		25,062	32,417
Surplus brought forward		<u>108,009</u>	<u>75,592</u>
Surplus carried forward		<u><u>133,071</u></u>	<u><u>108,009</u></u>

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 12 form part of these financial statements.

BALANCE SHEET

For the year ended 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets: Furniture and equipment	8	<u>67,023</u>	<u>19,504</u>
Current Assets			
Debtors	9	<u>20,353</u>	<u>30,847</u>
Cash at bank and in hand		<u>76,989</u>	<u>89,595</u>
		97,342	120,442
Current Liabilities			
Creditors: Amounts falling due within one year	10	<u>(31,294)</u>	<u>(31,937)</u>
Net Current Assets		<u>66,048</u>	<u>88,505</u>
Total Assets less Current Liabilities		133,071	108,009
Net Assets		<u>133,071</u>	<u>108,009</u>
Represented by:			
Surplus on Unrestricted Fund		<u>133,071</u>	<u>108,009</u>

The Directors consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Directors acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2023 and of its income and expenditure for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements as so far as applicable to the Charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Section 1A of the FRS102.

Approved and signed on behalf of the Directors on Jul 3, 2024.....

SJRobinson
SJRobinson (Jul 3, 2024 11:06 GMT+1)

S J Robinson
Director

Company number 5932955

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

I ACCOUNTING POLICIES

Basis of preparation

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)

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. The charity is a public benefit entity.

Cash Flow Exemption

The charitable company has not produced a statement of Cash Flows, as the charity is within the small company and charity thresholds.

Income

Donations in money are included on a cash received basis. There would be no material difference if an accruals basis were adopted. Any tax recoverable will be included in the period to which the gift generating the tax recovery relates (accruals basis). Donations in kind are included on an accruals basis. Income from investments and rental income are included in the SOFA in the period in which it is receivable.

Local government grant

In the prior year, the Charity benefited from a local government cash grant which has been recognised within 'Other income'.

Expenditure

Expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage. As the Charity is not registered for Value Added Tax, irrecoverable VAT is included in the expense heading to which it relates.

Fixed Tangible Assets

Purchases of individual items of furniture and equipment over £1,500 are capitalised; other items are expensed when incurred in the SOFA.

Depreciation

Depreciation is provided on capitalised furniture and equipment at rates calculated to write off the cost of each asset on a straight line basis over five years.

Judgements and Estimations

Management 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.

Going concern

The Directors are of a view that there are sufficient reserves to secure the immediate future of the charity (for the next 12 to 18 months) and on that basis the charity is a going concern.

Cash at bank and in hand

Cash at bank and cash in hand includes cash which is available.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Creditors and accruals

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

2 INCOME

The income for the year arises from the various sources as set out in the SOFA on page 7 and as more particularly described in the Directors' Report.

3 EXPENDITURE

In the year the expenditure charged in the SOFA includes:

	2023	2022
	£	£
Employment costs (note 4a)	143,998	117,002
Agency staff etc. (note 4b)	-	-
Catering and other service costs	56,077	60,759
Utility charges (gas, electric, water and telephone)	25,640	27,045
Rent payable for use of Centre (note 12)	19,099	16,956
Business rates and council tax for the current year	548	1,006
Depreciation of furniture and equipment	13,529	7,804
Governance costs (note 6)	1,873	1,753

4 STAFF COSTS

a) Direct Employees

	2023	2022
	£	£
Salaries	138,263	113,636
Employer's National Insurance net of employment allowance	3,499	1,829
Pension contribution	2,236	1,537
	<u>143,998</u>	<u>117,002</u>

The average headcount for the year was 8.92 (2022: 8.83). No employee was paid more than £60,000 per annum.

b) Agency

The Centre has not needed to employ the services of staff on an agency basis this year.

5 DIRECTORS' & KEY MANAGEMENT REMUNERATION

No Director received any remuneration directly or indirectly from the Charity.

The Centre Manager received £39,363 (2022: £36,000). These figures include salary, expenses, bonuses and pension contributions.

Transactions with related parties are set out in note 12.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

6 GOVERNANCE COSTS

This comprises a provision for the Independent Examiner's fee of £1,860 (2022: £1,740) including VAT and Companies House filing fee of £13 (2022: £13).

7 TAXATION

The company 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 ended 31st December 2023.

8 FIXED TANGIBLE ASSETS

Furniture and Equipment £

Cost

At 31st December 2022

136,069

Additions in year

61,048

At 31st December 2023

197,117

Depreciation

At 31st December 2022

116,565

Charge in year

13,529

At 31st December 2023

130,094

Net Book Value

At 31st December 2023

67,023

At 31st December 2022

19,504

9 DEBTORS

	2023	2022
	£	£
This comprises:-		
Trade debtors	13,141	22,139
Other debtors	250	250
Prepayments	6,962	8,458
	20,353	30,847

10 CREDITORS FALLING DUE WITHIN TWELVE MONTHS

	2023	2022
	£	£
This comprises:-		
Trade creditors	23,531	22,767
Other creditors	3,906	5,234
Accruals	3,857	3,936
	31,294	31,937

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

11 SHARE CAPITAL

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

12 ASSOCIATED PARTY TRANSACTIONS ETC

This Charity has a 999 year lease of the Centre executed in 2007. Its superior landlord is Harvest Fields Community Church (HFCC). The rent is £12,000 per annum plus RPI (on the condition that this Charity does not breach the terms of its lease, if it does, the rent is £100,000 per annum plus RPI). In 2023, HFCC charged the Charity £19,099 (2022: £16,956).

HFCC used the Centre in accordance with the lease contributing at cost £11,715 (2022: £11,559) to the utilities and servicing expenditure. This is reported as part of the gross charitable rental income in the SOFA.

13 FINANCIAL COMMITMENTS

The Charity is committed to paying rent for the Centre with an annual charge of £12,000 plus indexation from 2008 under its lease which expires after more than a hundred years. For 2024 the commitment is £20,791 (2023: £19,099).

HARVEST FIELDS CENTRE LTD

England & Wales - Charity number 1116654

Accounts



Harvest Fields Centre

www.harvestfieldscentre.org.uk

HARVEST FIELDS CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS

31 December 2022

Independent Examiner
David Hoose FCA
Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

Charity number 1116654
Company number 5932955

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GENERAL INFORMATION

CHARITY NUMBER:	1116654 (England & Wales)
COMPANY NUMBER:	5932955 (England & Wales)
KEY MANAGEMENT & PERSONNEL:	Jayne Emery (Centre Manager)
DIRECTORS:	Mr E I Cole Mr P T Gibbins Mrs J A Gilmour Mrs P S Gilmour Mr R A Nicol Mrs S J Robinson
PRINCIPAL OFFICE AND CORRESPONDENCE ADDRESS:	Harvest Fields Centre Harvest Field Way Sutton Coldfield West Midlands B75 5TJ
BANKERS:	Barclays Bank Leicester LE87 2BB
INDEPENDENT EXAMINER:	David Hoose FCA Mazars LLP 2 Chamberlain Square Birmingham B3 3AX
SOLICITORS:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

DIRECTORS' REPORT

The Directors present their report and financial statements for the year ended 31st December 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established by Memorandum and Articles of Association under company number 5932955 and was recognised as a charity on 6th November 2006. A slightly revised Memorandum and Articles of Association were adopted by Special Resolution passed 30th June 2008 following approval of the revision by the Charity Commission.

It was set up to lease and operate the Harvest Fields Centre built on the Harvest Fields development in Sutton Coldfield.

All the Directors, listed on page 1 (Mr E I Cole, Mr P T Gibbins, Mrs J A Gilmour, Mrs P S Gilmour, Mr R A Nicol and Mrs S J Robinson), served throughout the year and remain in office to date. Mrs S J Robinson indirectly received £1,896 income from her employment with Second Quothquan Charitable Trust which recharged her cost to Harvest Fields Centre Limited for book-keeping and administration services received during the year. No other Director received any remuneration directly or indirectly from the Charity. The power of appointing new or additional directors is vested in Harvest Fields Community Church (HFCC) from those recommended by this Charity's Directors at the time. Although HFCC is its sole member, because of the restrictions in this Charity's Articles of Association, it is not its parent undertaking.

It has been agreed that, as part of the induction process for new directors, before anyone considers appointment as a director, they should familiarise themselves with the responsibilities of directors and charity trustees, read the Charity commission booklet on this subject and carefully read the Charity's Memorandum and Articles of Association and its latest financial statements.

There are a number of registered charities that are associated by reason of having one or more directors/trustees in common. However, none of these are related parties to the Charity. The names of these charities and details of the transactions are set out in note 12.

The Directors have a risk management strategy which includes a regular review of the principal risks and uncertainties that the Charity faces. Policies and procedures are put in place to mitigate and manage those risks identified. Risks most recently identified and discussed include increased costs, decreased business, and system failure.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Object as set out in the Charity's memorandum of association, one of its governing documents, is to operate the Harvest Fields Church and Community Centre in Sutton Coldfield for the benefit of the public at large; to advance the Christian faith and, in particular but without prejudice to the generality of the foregoing, to provide a place for a Christian church to meet.

Vision:

The vision for Harvest Fields Centre is to be the heart of the community by providing facilities to meet the social, spiritual and practical needs of local people.

Mission:

Social – to provide meeting rooms and sports facilities for the community within a safe, caring environment. To provide an environment where friendships can be made and can grow.

Spiritual – to provide a home for Harvest Fields Community Church, as a place for Christian worship, service and witness. To provide a prayer room - a place where people can find peace in the chaos of everyday life through reflection and Christian prayer.

Practical – to provide youth and children's facilities, a venue for learning. To provide facilities for people to meet together, build relationships and share interests. To promote and support local community groups.

The Centre returned to full operations this year, hosting over 5000 delegates which covered operating costs including salary increases, and allowed investment into computer systems and other equipment. Feedback from clients continues to be excellent, and both factors together gave us opportunity to develop further. This included improving the food & drinks available, increasing our marketing and improving our performance tracking. We have seen one member of staff retire and benefited from two new joiners. Community groups, fitness classes and other activities have benefited from the increased effort we have put into marketing and we have added a new weekly group to the timetable.

ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

The Directors have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the Charity's achievements and performance.

The Centre is available for use by members of the general public and for other use that is charitable in line with the Centre's vision and mission. The Charity receives positive feedback about the quality and availability of the Centre to its local community as well as from its commercial users.

The Directors consider that the Charity's achievements and performance meet the public benefit requirements by operating a venue that is positioned at the centre of the community providing facilities with a vision to meet the social, spiritual and practical needs of local people of all ages, from a wide range of backgrounds and other charitable use.

FINANCIAL REVIEW

The Directors are grateful for the financial help, in the form of a grant from Birmingham City Council, which we received in the year.

We entered the year still recovering from the pandemic so worked out a conservative budget which aimed for 5,002 delegates and a surplus of just £23 at the year-end. We are therefore incredibly pleased to report a footfall of 5,667 delegates throughout the year and a surplus of £32,417.

Unrestricted funds of £108,009 (2021: £75,592) were held at the year end. This is a level of reserves identified by the Directors as appropriate given their plans for the future activities of the charity.

After reviewing the forecasts and projections, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They have therefore continued to adopt the going concern basis in preparing the financial statements.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue operating;
- prepare the Directors' report and the financial statements in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

In preparing this report, the Directors 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 Charity is exempt from the requirements to have its financial statements audited but, as its income is above £25,000, it does have them independently examined.

Approved and signed on behalf of the Directors on Jul 19, 2023


S.J.Robinson (Jul 19, 2023 09:09 GMT+1)

S J Robinson, Director

Independent Examiner's Report to the Trustees of Harvest Fields Centre Limited

I report on the financial statements of Harvest Fields Centre Limited for the year ended 31st December 2022, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Harvest Fields Centre Limited in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or

- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


David Hoose (Jul 19, 2023 09:32 GMT+1)

David Hoose FCA
For and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
2 Chamberlain Square
Birmingham
B3 3AX

Date: Jul 19, 2023

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2022

	Notes	2022 £	2021 £
Income:			
Donations:			
Donations in money		69	1,329
Donations in kind		-	-
		<u>69</u>	<u>1,329</u>
Charitable activities:			
Gross charitable rental income		24,303	22,816
Charges for other charitable use of Centre		281,260	138,094
		<u>305,563</u>	<u>160,910</u>
Other income	1	4,000	41,918
Other investment income		29	1
		<u>4,029</u>	<u>41,919</u>
Total Income	2	<u><u>309,661</u></u>	<u><u>204,158</u></u>
Expenditure on:			
Charitable activities:	3		
Expenses re charitable rental income		21,153	18,815
Expenses re other charitable use of Centre		256,091	188,158
		<u>277,244</u>	<u>206,973</u>
Total Expenditure		<u><u>277,244</u></u>	<u><u>206,973</u></u>
Net (Expenditure)/Income for the Year and Net Movement in Funds		32,417	(2,815)
Surplus brought forward		75,592	78,407
Surplus carried forward		<u><u>108,009</u></u>	<u><u>75,592</u></u>

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 12 form part of these financial statements.

BALANCE SHEET

For the year ended 31 December 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets: Furniture and equipment	8	19,504	16,428
Current Assets			
Debtors	9	30,847	19,349
Cash at bank and in hand		89,595	58,212
		120,442	77,561
Current Liabilities			
Creditors: Amounts falling due within one year	10	(31,937)	(18,397)
Net Current Assets		88,505	59,164
Total Assets less Current Liabilities		108,009	75,592
Net Assets		108,009	75,592
Represented by:			
Surplus on Unrestricted Fund		108,009	75,592

The Directors consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Directors acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2022 and of its income and expenditure for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements as so far as applicable to the Charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Section 1A of the FRS102.

Approved and signed on behalf of the Directors on Jul 19, 2023


S J Robinson (Jul 19, 2023 09:09 GMT+1)

S J Robinson
Director

Company number 5932955

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

I ACCOUNTING POLICIES

Basis of preparation

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)

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. The charity is a public benefit entity.

Cash Flow Exemption

The charitable company has not produced a statement of Cash Flows, as the charity is within the small company and charity thresholds.

Income

Donations in money are included on a cash received basis. There would be no material difference if an accruals basis were adopted. Any tax recoverable will be included in the period to which the gift generating the tax recovery relates (accruals basis). Donations in kind are included on an accruals basis. Income from investments and rental income are included in the SOFA in the period in which it is receivable.

Local government grant

The Charity benefited from a local government cash grant which has been recognised within 'Other income'.

Expenditure

Expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage. As the Charity is not registered for Value Added Tax, irrecoverable VAT is included in the expense heading to which it relates.

Fixed Tangible Assets

Purchases of individual items of furniture and equipment over £1,500 are capitalised; other items are expensed when incurred in the SOFA.

Depreciation

Depreciation is provided on capitalised furniture and equipment at rates calculated to write off the cost of each asset on a straight line basis over five years.

Judgements and Estimations

Management 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.

Going concern

The Directors are of a view that there are sufficient reserves to secure the immediate future of the charity (for the next 12 to 18 months) and on that basis the charity is a going concern.

Cash at bank and in hand

Cash at bank and cash in hand includes cash which is available.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Creditors and accruals

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

2 INCOME

The income for the year arises from the various sources as set out in the SOFA on page 7 and as more particularly described in the Directors' Report.

3 EXPENDITURE

In the year the expenditure charged in the SOFA includes:

	2022	2021
	£	£
Employment costs (note 4a)	117,002	94,720
Agency staff etc. (note 4b)	-	-
Catering and other service costs	60,759	28,763
Utility charges (gas, electric, water and telephone)	27,045	25,246
Rent payable for use of Centre (note 12)	16,956	16,170
Business rates and council tax for the current year	1,006	463
Depreciation of furniture and equipment	7,804	8,486
Governance costs (note 6)	1,753	1,663

4 STAFF COSTS

a) Direct Employees

	2022	2021
	£	£
Salaries	113,636	93,018
Employer's National Insurance net of employment allowance	1,829	684
Pension contribution	1,537	1,018
	<u>117,002</u>	<u>94,720</u>

The average headcount for the year was 8.83 (2021: 7.25). No employee was paid more than £60,000 per annum.

b) Agency

The Centre has not needed to employ the services of staff on an agency basis this year.

5 DIRECTORS' & KEY MANAGEMENT REMUNERATION

Mrs S J Robinson indirectly received £1,896 (2021: £2,170) income from her employment with Second Quothquan Charitable Trust which recharged her cost to Harvest Fields Centre Limited for book-keeping and administration services received during the year. No other Director received any remuneration directly or indirectly from the Charity.

The Centre Manager received £36,000 (2021: £32,134). These figures include salary, expenses, bonuses and pension contributions.

Transactions with related parties are set out in note 12.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

6 GOVERNANCE COSTS

This comprises a provision for the Independent Examiner's fee of £1,740 (2021: £1,650) including VAT and Companies House filing fee of £13 (2021: £13).

7 TAXATION

The company 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 ended 31st December 2022.

8 FIXED TANGIBLE ASSETS

Furniture and Equipment £

Cost

At 31st December 2021	125,189
Additions in year	10,880

At 31st December 2022	136,069
------------------------------	----------------

Depreciation

At 31st December 2021	108,761
Charge in year	7,804

At 31st December 2022	116,565
------------------------------	----------------

Net Book Value

At 31st December 2022	19,504
------------------------------	---------------

At 31st December 2021	16,428
-----------------------	--------

9 DEBTORS

	2022	2021
	£	£
This comprises:-		
Trade debtors	22,139	11,857
Other debtors	250	250
Prepayments	8,458	7,242
	30,847	19,349

10 CREDITORS FALLING DUE WITHIN TWELVE MONTHS

	2022	2021
	£	£
This comprises:-		
Trade creditors	22,767	9,336
Other creditors	5,234	4,016
Accruals	3,936	5,045
	31,937	18,397

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

11 SHARE CAPITAL

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

12 ASSOCIATED PARTY TRANSACTIONS ETC

This Charity has a 999 year lease of the Centre executed in 2007. Its superior landlord is Harvest Fields Community Church (HFCC). The rent is £12,000 per annum plus RPI (on the condition that this Charity does not breach the terms of its lease, if it does, the rent is £100,000 per annum plus RPI). In 2022, HFCC charged the Charity £16,956 (2021: £16,170).

HFCC used the Centre in accordance with the lease contributing at cost £11,559 (2021: £10,554) to the utilities and servicing expenditure. This is reported as part of the gross charitable rental income in the SOFA.

The Second Quothquan Charitable Trust provided this Charity with bookkeeping services. The directors without a conflict of loyalties agreed that this Charity should pay for these services based upon the cost to SQCT and the charge for this year was £1,896 (2021: £2,170).

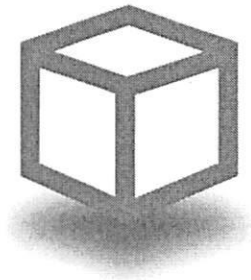
13 FINANCIAL COMMITMENTS

The Charity is committed to paying rent for the Centre with an annual charge of £12,000 plus indexation from 2008 under its lease which expires after more than a hundred years. For 2023 the commitment is £19,099 (2022: £16,956).

HARVEST FIELDS CENTRE LTD

England & Wales - Charity number 1116654

Accounts



Harvest Fields Centre

www.harvestfieldscentre.org.uk

HARVEST FIELDS CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS

31 December 2021

Independent Examiner
David Hoose FCA
Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

Charity number 1116654
Company number 5932955

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GENERAL INFORMATION

CHARITY NUMBER: 1116654 (England & Wales)

COMPANY NUMBER: 5932955 (England & Wales)

KEY MANAGEMENT & PERSONNEL: Jayne Emery (Centre Manager)

DIRECTORS:
Mr E I Cole
Mr P T Gibbins
Mrs J A Gilmour
Mrs P S Gilmour
Mr R A Nicol
Mrs S J Robinson

**PRINCIPAL OFFICE AND
CORRESPONDENCE ADDRESS:**
Harvest Fields Centre
Harvest Field Way
Sutton Coldfield
West Midlands
B75 5TJ

BANKERS:
Barclays Bank
Leicester
LE87 2BB

INDEPENDENT EXAMINER:
David Hoose FCA
Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

SOLICITORS:
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

DIRECTORS' REPORT

The Directors present their report and financial statements for the year ended 31st December 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established by Memorandum and Articles of Association under company number 5932955 and was recognised as a charity on 6th November 2006. A slightly revised Memorandum and Articles of Association were adopted by Special Resolution passed 30th June 2008 following approval of the revision by the Charity Commission.

It was set up to lease and operate the Harvest Fields Centre built on the Harvest Fields development in Sutton Coldfield.

All the Directors, listed on page 1 (Mr E I Cole, Mr P T Gibbins, Mrs J A Gilmour, Mrs P S Gilmour, Mr R A Nicol and Mrs S J Robinson), served throughout the year and remain in office to date. Mrs S J Robinson indirectly received £2,170 income from her employment with Second Quothquan Charitable Trust which recharged her cost to Harvest Fields Centre Limited for book-keeping and administration services received during the year. No other Director received any remuneration directly or indirectly from the Charity. The power of appointing new or additional directors is vested in Harvest Fields Community Church (HFCC) from those recommended by this Charity's Directors at the time. Although HFCC is its sole member, because of the restrictions in this Charity's Articles of Association, it is not its parent undertaking.

It has been agreed that, as part of the induction process for new directors, before anyone considers appointment as a director, they should familiarise themselves with the responsibilities of directors and charity trustees, read the Charity commission booklet on this subject and carefully read the Charity's Memorandum and Articles of Association and its latest financial statements.

There are a number of registered charities that are associated by reason of having one or more directors/trustees in common. However, none of these are related parties to the Charity. The names of these charities and details of the transactions are set out in note 12.

The Directors have a risk management strategy which includes a regular review of the principal risks and uncertainties that the Charity faces. Policies and procedures are put in place to mitigate and manage those risks identified. Risks most recently identified and discussed include increased costs, decreased business, and system failure.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Object as set out in the Charity's memorandum of association, one of its governing documents, is to operate the Harvest Fields Church and Community Centre in Sutton Coldfield for the benefit of the public at large; to advance the Christian faith and, in particular but without prejudice to the generality of the foregoing, to provide a place for a Christian church to meet.

Vision:

The vision for Harvest Fields Centre is to be the heart of the community by providing facilities to meet the social, spiritual and practical needs of local people.

Mission:

Social – to provide meeting rooms and sports facilities for the community within a safe, caring environment. To provide an environment where friendships can be made and can grow.

Spiritual – to provide a home for Harvest Fields Community Church, as a place for Christian worship, service and witness. To provide a prayer room - a place where people can find peace in the chaos of everyday life through reflection and Christian prayer.

Practical – to provide youth and children's facilities, a venue for learning. To provide facilities for people to meet together, build relationships and share interests. To promote and support local community groups.

During 2021, the world began to recover from the COVID-19 pandemic.

The Centre followed the government's roadmap out of lockdown and began to welcome delegates back into the building in March 2021. Community groups, fitness classes and other activities quickly followed.

We continued to provide a home for Little Sutton Nursery throughout the year and Harvest Fields Community Church were delighted to begin to meet again face-to-face from the summer.

Our staff team remained on flexible furlough until September 2021 which meant we could economically service the bookings that were coming in whilst the business built back up again.

By the end of the year, we were very pleased to be back open for casual use as the world "got back to normal".

ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

The Directors have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the Charity's achievements and performance.

The Centre is once again available for use by members of the general public and for other use that is charitable in line with the Centre's vision and mission. The Charity receives positive feedback about the quality and availability of the Centre to its local community as well as from its commercial users.

The Directors consider that the Charity's achievements and performance meet the public benefit requirements by operating a venue that is positioned at the centre of the community providing facilities with a vision to meet the social, spiritual and practical needs of local people of all ages, from a wide range of backgrounds and other charitable use.

FINANCIAL REVIEW

The Directors are grateful for the financial help (the furlough grants from central government and the grants from Birmingham City Council) which we received over the year.

We entered the year unable to forecast and budget adequately due to the pandemic and current lockdown. We were unsure how quickly face-to-face meetings and conferences would return after being "forced" into the digital realm. We therefore calculated a "worst case" monthly deficit of almost £8,000 assuming just 33 delegates per month and no furlough scheme in place. We are therefore incredibly pleased to report a year-end deficit of just £2,815.

Unrestricted funds of £75,592 (2020: £78,407) were held at the year end. This is a level of reserves identified by the Directors as appropriate given their plans for the future activities of the charity.

After reviewing the forecasts and projections, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They have therefore continued to adopt the going concern basis in preparing the financial statements.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue operating;
- prepare the Directors' report and the financial statements in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

In preparing this report, the Directors 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 Charity is exempt from the requirements to have its financial statements audited but, as its income is above £25,000, it does have them independently examined.

Approved and signed on behalf of the Directors on Aug 2, 2022

SJRobinson

SJRobinson (Aug 2, 2022 09:38 GMT+1)

S J Robinson, Director

Independent Examiner's Report to the Trustees of Harvest Fields Centre Limited

I report on the financial statements of Harvest Fields Centre Limited for the year ended 31st December 2021, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Harvest Fields Centre Limited in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


David Hoose (Aug 2, 2022 09:41 GMT+1)

David Hoose FCA
For and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
2 Chamberlain Square
Birmingham
B3 3AX
Date: Aug 2, 2022

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2021

	Notes	2021 £	2020 £
Income:			
Donations:			
Donations in money		1,329	121
Donations in kind		-	690
		<u>1,329</u>	<u>811</u>
Charitable activities:			
Gross charitable rental income		22,816	21,597
Charges for other charitable use of Centre		<u>138,094</u>	<u>94,565</u>
		160,910	116,162
Other income	1	41,918	78,914
Other investment income		<u>1</u>	<u>19</u>
Total Income	2	<u><u>204,158</u></u>	<u><u>195,906</u></u>
Expenditure on:			
Charitable activities:	3		
Expenses re charitable rental income		18,815	12,545
Expenses re other charitable use of Centre		<u>188,158</u>	<u>178,196</u>
Total Expenditure		<u><u>206,973</u></u>	<u><u>190,741</u></u>
Net (Expenditure)/Income for the Year and Net Movement in Funds		(2,815)	5,165
Surplus brought forward		78,407	73,242
Surplus carried forward		<u><u>75,592</u></u>	<u><u>78,407</u></u>

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 12 form part of these financial statements.

**BALANCE SHEET****For the year ended 31 December 2021**

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets: Furniture and equipment	8	<u>16,428</u>	<u>24,915</u>
Current Assets			
Debtors	9	<u>19,349</u>	<u>21,066</u>
Cash at bank and in hand		<u>58,212</u>	<u>51,653</u>
		77,561	72,719
Current Liabilities			
Creditors: Amounts falling due within one year	10	<u>(18,397)</u>	<u>(19,227)</u>
Net Current Assets		<u>59,164</u>	<u>53,492</u>
Total Assets less Current Liabilities		75,592	78,407
Net Assets		<u>75,592</u>	<u>78,407</u>
Represented by:			
Surplus on Unrestricted Fund		<u>75,592</u>	<u>78,407</u>

The Directors consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Directors acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2021 and of its income and expenditure for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements as so far as applicable to the Charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Section 1A of the FRS102.

Approved and signed on behalf of the Directors on Aug 2, 2022

SJRobinson

SJRobinson (Aug 2, 2022 09:35 GMT+1)

S J Robinson
Director

Company number 5932955

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

I ACCOUNTING POLICIES

Basis of preparation

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)

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. The charity is a public benefit entity.

Cash Flow Exemption

The charitable company has not produced a statement of Cash Flows, as the charity is within the small company and charity thresholds.

Income

Donations in money are included on a cash received basis. There would be no material difference if an accruals basis were adopted. Any tax recoverable will be included in the period to which the gift generating the tax recovery relates (accruals basis). Donations in kind are included on an accruals basis. Income from investments and rental income are included in the SOFA in the period in which it is receivable.

Government grants

The Charity benefited from the government extending its furlough scheme this year. This income, along with some local government cash grants, has been recognised within 'Other income'.

Expenditure

Expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage. As the Charity is not registered for Value Added Tax, irrecoverable VAT is included in the expense heading to which it relates.

Fixed Tangible Assets

Purchases of individual items of furniture and equipment over £1,500 are capitalised; other items are expensed when incurred in the SOFA.

Depreciation

Depreciation is provided on capitalised furniture and equipment at rates calculated to write off the cost of each asset on a straight line basis over five years.

Judgements and Estimations

Management 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.

Going concern

The Directors are of a view that there are sufficient reserves to secure the immediate future of the charity (for the next 12 to 18 months) and on that basis the charity is a going concern.

Cash at bank and in hand

Cash at bank and cash in hand includes cash which is available.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021



Creditors and accruals

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

2 INCOME

The income for the year arises from the various sources as set out in the SOFA on page 7 and as more particularly described in the Directors' Report.

3 EXPENDITURE

In the year the expenditure charged in the SOFA includes:

	2021	2020
	£	£
Employment costs (note 4a)	94,720	106,376
Agency staff etc. (note 4b)	-	115
Catering and other service costs	28,763	17,700
Utility charges (gas, electric, water and telephone)	25,246	22,733
Rent payable for use of Centre (note 12)	16,170	-
Business rates and council tax for the current year	463	573
Depreciation of furniture and equipment	8,486	10,275
Governance costs (note 6)	1,663	1,615

4 STAFF COSTS

a) Direct Employees

	2021	2020
	£	£
Salaries	93,018	102,611
Employer's National Insurance net of employment allowance	684	1,758
Pension contribution	1,018	2,007
	<u>94,720</u>	<u>106,376</u>

The average headcount and average number of whole time equivalent persons directly employed by the Charity for the year was 7.25 (2020: 7.75) and 4.8 (2020: 5.3) respectively. No employee was paid more than £60,000 per annum.

b) Agency

The Centre has not needed to employ the services of staff on an agency basis this year.

5 DIRECTORS' & KEY MANAGEMENT REMUNERATION

Mrs S J Robinson indirectly received £2,170 (2020: £2,381) income from her employment with Second Quothquan Charitable Trust which recharged her cost to Harvest Fields Centre Limited for book-keeping and administration services received during the year. No other Director received any remuneration directly or indirectly from the Charity.

The Centre Manager received £32,134 (2020: £28,427). These figures include salary, expenses, bonuses and pension contributions.

Transactions with related parties are set out in note 12.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021



6 GOVERNANCE COSTS

This comprises a provision for the Independent Examiner's fee of £1,650 (2020: £1,602) including VAT and Companies House filing fee of £13 (2020: £13).

7 TAXATION

The company 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 ended 31st December 2021.

8 FIXED TANGIBLE ASSETS

Furniture and Equipment £

Cost

At 31st December 2020

125,189

Additions in year

-

At 31st December 2021

125,189

Depreciation

At 31st December 2020

100,274

Charge in year

8,486

At 31st December 2021

108,760

Net Book Value

At 31st December 2021

16,428

At 31st December 2020

24,915

9 DEBTORS

	2021	2020
	£	£
This comprises:-		
Trade debtors	11,857	12,953
Other debtors	250	34
Prepayments	7,242	8,079
	19,349	21,066

10 CREDITORS FALLING DUE WITHIN TWELVE MONTHS

	2021	2020
	£	£
This comprises:-		
Trade creditors	9,336	13,980
Other creditors	4,016	1,187
Accruals	5,045	4,060
	18,397	19,227

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021



11 SHARE CAPITAL

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

12 ASSOCIATED PARTY TRANSACTIONS ETC

This Charity has a 999 year lease of the Centre executed in 2007. Its superior landlord is Harvest Fields Community Church (HFCC). The rent is £12,000 per annum plus RPI (on the condition that this Charity does not breach the terms of its lease, if it does, the rent is £100,000 per annum plus RPI). In 2020, HFCC waived the rent to assist the Charity in its navigation through the coronavirus pandemic. In 2021, HFCC charged the Charity £16,170.

HFCC used the Centre in accordance with the lease contributing at cost £10,554 (2020: £9,519) to the utilities and servicing expenditure. This is reported as part of the gross charitable rental income in the SOFA.

The Second Quothquan Charitable Trust provided this Charity with bookkeeping services. The directors without a conflict of loyalties agreed that this Charity should pay for these services based upon the cost to SQCT and the charge for this year was £2,170 (2020: £2,381).

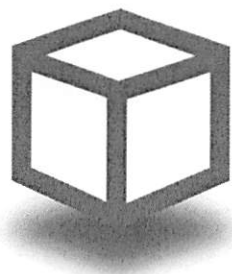
13 FINANCIAL COMMITMENTS

The Charity is committed to paying rent for the Centre with an annual charge of £12,000 plus indexation from 2008 under its lease which expires after more than a hundred years. For 2022 the commitment is £16,956 (2021: £16,170).

HARVEST FIELDS CENTRE LTD

England & Wales - Charity number 1116654

Accounts



Harvest Fields Centre

www.harvestfieldscentre.org.uk

HARVEST FIELDS CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS

31 December 2020

Independent Examiner
Ian Holder FCA
Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

Charity number 1116654
Company number 5932955

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GENERAL INFORMATION

CHARITY NUMBER: 1116654 (England & Wales)

COMPANY NUMBER: 5932955 (England & Wales)

KEY MANAGEMENT & PERSONNEL: Samuel Cozens (Operations)
Jayne Emery (Hospitality)

DIRECTORS: Mr E I Cole
Mr P T Gibbins
Mrs J A Gilmour
Mrs P S Gilmour
Mr R A Nicol
Mrs S J Robinson

**PRINCIPAL OFFICE AND
CORRESPONDENCE ADDRESS:** Harvest Fields Centre
Harvest Field Way
Sutton Coldfield
West Midlands
B75 5TJ

BANKERS: Barclays Bank
Leicester
LE87 2BB

INDEPENDENT EXAMINER: Ian Holder FCA
Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

SOLICITORS: Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

DIRECTORS' REPORT

The Directors present their report and financial statements for the year ended 31st December 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established by Memorandum and Articles of Association under company number 5932955 and was recognised as a charity on 6th November 2006. A slightly revised Memorandum and Articles of Association were adopted by Special Resolution passed 30th June 2008 following approval of the revision by the Charity Commission.

It was set up to lease and operate the Harvest Fields Centre built on the Harvest Fields development in Sutton Coldfield.

All the Directors, listed on page 1 (Mr E I Cole, Mr P T Gibbins, Mrs J A Gilmour, Mrs P S Gilmour, Mr R A Nicol and Mrs S J Robinson), served throughout the year and remain in office to date. Mrs S J Robinson indirectly received £2,381 income from her employment with Second Quothquan Charitable Trust which recharged her cost to Harvest Fields Centre Limited for book-keeping and administration services received during the year. No other Director received any remuneration directly or indirectly from the Charity. The power of appointing new or additional directors is vested in Harvest Fields Community Church (HFCC) from those recommended by this Charity's Directors at the time. Although HFCC is its sole member, because of the restrictions in this Charity's Articles of Association, it is not its parent undertaking.

It has been agreed that, as part of the induction process for new directors, before anyone considers appointment as a director, they should familiarise themselves with the responsibilities of directors and charity trustees, read the Charity commission booklet on this subject and carefully read the Charity's Memorandum and Articles of Association and its latest financial statements.

There are a number of registered charities that are associated by reason of having one or more directors/trustees in common. However, none of these are related parties to the Charity. The names of these charities and details of the transactions are set out in note 12.

The Directors have a risk management strategy which includes a regular review of the principal risks and uncertainties that the Charity faces. Policies and procedures are put in place to mitigate and manage those risks identified.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Object as set out in the Charity's memorandum of association, one of its governing documents, is to operate the Harvest Fields Church and Community Centre in Sutton Coldfield for the benefit of the public at large; to advance the Christian faith and, in particular but without prejudice to the generality of the foregoing, to provide a place for a Christian church to meet.

Vision:

The vision for Harvest Fields Centre is to be the heart of the community by providing facilities to meet the social, spiritual and practical needs of local people.

Mission:

Social – to provide meeting rooms and sports facilities for the community within a safe, caring environment. To provide an environment where friendships can be made and can grow.

Spiritual – to provide a home for Harvest Fields Community Church, as a place for Christian worship, service and witness. To provide a prayer room - a place where people can find peace in the chaos of everyday life through reflection and Christian prayer.

Practical – to provide youth and children's facilities, a venue for learning. To provide facilities for people to meet together, build relationships and share interests. To promote and support local community groups.

During 2020, the world has experienced a pandemic from the outbreak of COVID-19. This meant that the year at the Centre has looked like none other.

During the first quarter, our operations began as normal – we welcomed many delegates and businesses through the doors and we hosted weekly fitness, tuition and children's activities as normal. We also continued to provide a home for Little Sutton Nursery and Harvest Fields Community Church.

For the remainder of the year, however, we closed our doors when instructed to do so and opened when we were allowed for the bookings that were permitted.

Our staff team were placed on furlough during the first of the national lockdowns and flexible furlough for the remainder of year.

We adapted well, using the space we are fortunate to have to facilitate the social distancing required for essential meetings and bookings that could not be conducted from home. We produced a COVID risk assessment so that organisations could meet confidently in our venue and we operated within government guidelines at all times.

We also joined with the church in supporting our immediate community with essential shopping, prescription collection and prayer.

The Directors met (virtually) throughout the year to assess the changing situation.

ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

The Directors have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the Charity's achievements and performance.

In normal times, the Centre remains available for use by members of the general public and for other use that is charitable in line with the Centre's vision and mission. The Charity receives positive feedback about the quality and availability of the Centre to its local community as well as from its commercial users.

The Directors consider that the Charity's achievements and performance meet the public benefit requirements by operating a venue that is positioned at the centre of the community providing facilities with a vision to meet the social, spiritual and practical needs of local people of all ages, from a wide range of backgrounds and other charitable use.

FINANCIAL REVIEW

The Directors are mindful of the financial help we have received this year: the furlough grants from central government, the leisure grant from Birmingham City Council, the suspension of our business rates along with the waiving of the rent due to Harvest Fields Community Church.

This financial assistance plus careful management has resulted in an operating surplus for the year despite the unprecedented circumstances and reduced bookings, which will be invaluable as we embark on another uncertain year.

After reviewing the forecasts and projections, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They have therefore continued to adopt the going concern basis in preparing the financial statements.

IMPACT OF COVID-19

The Directors have considered the potential impact of COVID-19 on the Charity. We are mindful that face-to-face meetings have become digital and that the businesses who were previously using our facilities have now changed how they operate. We do not know how quickly meetings and conferences will return and so suspect that our business may look different in the future. We are therefore extremely grateful for the extension of the Coronavirus Job Retention Scheme and the time it will afford us.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue operating;
- prepare the Directors' report and the financial statements in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

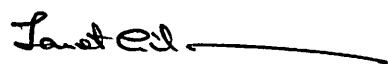
The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies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

In preparing this report, the Directors 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 Charity is exempt from the requirements to have its financial statements audited but, as its income is above £25,000, it does have them independently examined.

Approved and signed on behalf of the Directors on 8th June 2021



J A Gilmour, Director

Independent Examiner's Report to the Trustees of Harvest Fields Centre Limited



I report on the financial statements of Harvest Fields Centre Limited for the year ended 31st December 2020, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Harvest Fields Centre Limited in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Ian Holder

Ian Holder (Jun 14, 2021 08:09 GMT+1)

Ian Holder FCA
For and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
2 Chamberlain Square
Birmingham
B3 3AX
Date: Jun 14, 2021

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2020

	Notes	2020 £	2019 £
Income:			
Donations:			
Donations in money		121	962
Donations in kind		<u>690</u>	<u>4,140</u>
		811	5,102
Charitable activities:			
Gross charitable rental income		21,597	25,462
Charges for other charitable use of Centre		<u>94,565</u>	<u>287,690</u>
		116,162	313,152
Other income	1	78,914	-
Other investment income		<u>19</u>	<u>44</u>
Total Income	2	<u>195,906</u>	<u>318,298</u>
Expenditure on:			
Charitable activities:	3		
Expenses re charitable rental income		12,545	21,606
Expenses re other charitable use of Centre		<u>178,196</u>	<u>294,463</u>
Total Expenditure		<u>190,741</u>	<u>316,069</u>
Net Income for the Year and Net Movement in Funds		5,165	2,229
Surplus/deficit brought forward		<u>73,242</u>	<u>71,013</u>
Surplus/deficit carried forward		<u>78,407</u>	<u>73,242</u>

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 10 to 13 form part of these financial statements.

BALANCE SHEET

For the year ended 31 December 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets: Furniture and equipment	8	24,915	32,687
Current Assets			
Debtors	9	21,066	17,556
Cash at bank and in hand		51,653	43,812
		72,719	61,368
Current Liabilities			
Creditors: Amounts falling due within one year	10	(19,227)	(20,813)
Net Current Assets		53,492	40,555
Total Assets less Current Liabilities		78,407	73,242
Net Assets		78,407	73,242
Represented by:			
Surplus/deficit on Unrestricted Fund		78,407	73,242

The Directors consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Directors acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2020 and of its income and expenditure for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements as so far as applicable to the Charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Section 1A of the FRS102.

Approved and signed on behalf of the Directors on 8th June 2021



J A Gilmour
Director

Company number 5932955

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020



I ACCOUNTING POLICIES

Basis of preparation

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)

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year. The charity is a public benefit entity.

Cash Flow Exemption

The charitable company has not produced a statement of Cash Flows, as the charity is within the small company and charity thresholds.

Income

Donations in money are included on a cash received basis. There would be no material difference if an accruals basis were adopted. Any tax recoverable will be included in the period to which the gift generating the tax recovery relates (accruals basis). Donations in kind are included on an accruals basis. Income from investments and rental income are included in the SOFA in the period in which it is receivable.

Government grants

The UK government has offered a range of financial support packages to help companies, including government backed financing arrangements, furlough schemes, deferment of VAT payments and, for some sectors, business rate holidays. Of the offered schemes, the company used the furlough scheme and a cash grant for the period of national lockdown. The income has been recognised within 'Other income'. They are recognised when the entity has reasonable assurance that they will comply with the conditions attaching the grant, and that the grant will be received.

Expenditure

Expenditure is included on an accruals basis when incurred. Costs relating to more than one category are apportioned based upon estimated usage. As the Charity is not registered for Value Added Tax, irrecoverable VAT is included in the expense heading to which it relates.

Fixed Tangible Assets

Purchases of individual items of furniture and equipment over £1,500 are capitalised; other items are expensed when incurred in the SOFA.

Depreciation

Depreciation is provided on capitalised furniture and equipment at rates calculated to write off the cost of each asset on a straight line basis over five years.

Judgements and Estimations

Management 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.

Going concern

After considering the future potential impact of COVID-19, the Directors are of a view that there are sufficient reserves to secure the immediate future of the charity (for the next 12 to 18 months) and on that basis the charity is a going concern.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020



Cash at bank and in hand

Cash at bank and cash in hand includes cash which is available.

Creditors and accruals

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

2 INCOME

The income for the year arises from the various sources as set out in the SOFA on page 8 and as more particularly described in the Directors' Report.

3 EXPENDITURE

In the year the expenditure charged in the SOFA includes:

	2020	2019
	£	£
Employment costs (note 4a)	106,376	121,157
Agency staff etc. (note 4b)	115	12,834
Catering and other service costs	17,700	67,698
Utility charges (gas, electric, water and telephone)	22,733	26,956
Rent payable for use of Centre (note 12)	-	15,610
Business rates and council tax for the current year	573	1,960
Depreciation of furniture and equipment	10,275	11,453
Governance costs (note 6)	1,615	1,471

4 STAFF COSTS

a) Direct Employees

	2020	2019
	£	£
Salaries	102,611	115,764
Employer's National Insurance net of employment allowance	1,758	4,388
Pension contribution	2,007	1,005
	<u>106,376</u>	<u>121,157</u>

The average headcount and average number of whole time equivalent persons directly employed by the Charity for the year was 7.75 (2019: 8) and 5.3 (2019: 5.3) respectively.

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

b) Agency

In addition to its own staff, the Charity has used the services of staff on an agency basis to provide a flexible workforce.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020



5 DIRECTORS' & KEY MANAGEMENT REMUNERATION

Mrs S J Robinson indirectly received £2,381 (2019: £3,104) income from her employment with Second Quothquan Charitable Trust which recharged her cost to Harvest Fields Centre Limited for book-keeping and administration services received during the year. No other Director received any remuneration directly or indirectly from the Charity.

The Operations Manager and Hospitality Manager are the key management personnel. They received £16,130 (2019: £26,000) and £28,427 (2019: £30,000) respectively. These figures include salary, expenses, bonuses and pension contributions.

Transactions with related parties are set out in note 12.

6 GOVERNANCE COSTS

This comprises a provision for the Independent Examiner's fee of £1,602 (2019: £1,458) including VAT and Companies House filing fee of £13 (2019: £13).

7 TAXATION

The company 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 ended 31st December 2020.

8	FIXED TANGIBLE ASSETS	Furniture and Equipment £
	Cost	
	At 31st December 2019	122,686
	Additions in year	2,503
	At 31st December 2020	125,189
	Depreciation	
	At 31st December 2019	89,999
	Charge in year	10,275
	At 31st December 2020	100,274
	Net Book Value	
	At 31st December 2020	24,915
	At 31st December 2019	32,687

9 DEBTORS

	2020 £	2019 £
This comprises:-		
Trade debtors	12,953	7,602
Other debtors	34	-
Prepayments	8,079	9,954
	21,066	17,556

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020



10 CREDITORS FALLING DUE WITHIN TWELVE MONTHS

	2020	2019
	£	£
This comprises:-		
Trade creditors	13,980	14,897
Other creditors	1,187	1,198
Accruals	4,060	4,718
	<u>19,227</u>	<u>20,813</u>

11 SHARE CAPITAL

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

12 ASSOCIATED PARTY TRANSACTIONS ETC

This Charity has a 999 year lease of the Centre executed in 2007. Its superior landlord is Harvest Fields Community Church (HFCC). The rent is £12,000 per annum plus RPI (on the condition that this Charity does not breach the terms of its lease, if it does, the rent is £100,000 per annum plus RPI). In 2020, HFCC waived the rent due to assist the Charity in its navigation through the coronavirus pandemic and so nothing was paid within the year (2019: £15,610).

HFCC used the Centre in accordance with the lease contributing at cost £9,518.83 (2019: £12,694) to the utilities and servicing expenditure. This is reported as part of the gross charitable rental income in the SOFA.

The Second Quothquan Charitable Trust provided this Charity with bookkeeping services. The directors without a conflict of loyalties agreed that this Charity should pay for these services based upon the cost to SQCT and the charge for this year was £2,381 (2019: £3,104).

13 FINANCIAL COMMITMENTS

The Charity is committed to paying rent for the Centre with an annual charge of £12,000 plus indexation from 2008 under its lease which expires after more than a hundred years. For 2021 the commitment is £16,170 (2020: £15,989).