

# Harvest Alliance UK

England & Wales · Charity number 1123185

## Details

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**Other names** PARTNERS IN HARVEST (EUROPE)

**Status** Registered

**Legal form** Other

**Registered** 2008-03-13

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

## Contact

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**Website** [www.harvestalliance.org](http://www.harvestalliance.org)

## Activities

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**Objects:** A) TO ADVANCE THE CHRISTIAN FAITH IN THE UK AND WORLD-WIDE AS THE TRUSTEES FROM TIME TO TIME THINK FIT AND TO NETWORK WITH AND SUPPORT OTHER CHURCHES AND CHRISTIAN MINISTRIES WHO DO SO.B) TO OFFER RELIEF TO PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP, SICKNESS, AND ADDICTION AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE UK AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.C) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES IN THE UK AND IN SUCH PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT, INCLUDING THE DEVELOPING OF VOCATIONAL TRAINING CENTRES FOR THE RESOURCING AND EQUIPPING OF PERSONS OF MINISTRY, MISSION AND CHRISTIAN LEADERSHIP IN THE UK AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.D) TO PROMOTE AND FULFIL OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN SUCH PARTS OF THE UK OR THE WORLD WHERE THE CHARITY MAY BE OPERATING AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.2.3) THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE TRUST IN PROMOTING THE OBJECTS.

**Activities:** Two conferences are held each year to bring together leaders of churches and ministries linked to the charity for teaching, fellowship and mutual support. Trustees visit churches throughout the UK and Europe to support and encourage the leadership.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, THROUGHOUT ENGLAND AND WALES
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,929	£47,723	-	-
2023-12-31	£39,303	£42,227	-	-
2022-12-31	£45,188	£59,527	-	-
2021-12-31	£30,074	£37,829	-	-
2020-12-31	£27,449	£25,859	-	-

## Trustees

Name	Role	Appointed
REVEREND RICHARD ERIC OLDLAND	Chair	2011-09-02
BRIAN ROBERT SPENCER		2013-08-18
CAROLINE LOUISE YOUNG		2024-11-07
DAVID JOHN YOUNG		2019-06-19
Elizabeth Anne Floutier		2024-11-07
JULIE OLDLAND		2024-11-07
Mark Baines		2024-11-07
Michael Floutier		2014-11-07
Rev John Brewster		2020-06-01
Sherryll Anne Baines		2024-11-07

**Harvest Alliance UK**

England & Wales - Charity number 1123185

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# Accounts

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**Charity Registration No: 1123185**

**HARVEST ALLIANCE UK**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

## **HARVEST ALLIANCE UK**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mr R E Oldland Mr B R Spencer Mr D J Young Mr J Brewster Mr M Baines Mrs S Baines Mr M Floutier Mrs E Floutier Mrs C Young Mrs J Oldland
<b>Treasurer</b>	D Shaw
<b>Secretary</b>	R E Oldland
<b>Charity Number</b>	1123185
<b>Principal Address</b>	63 Shearwater Road Hemel Hempstead Hertfordshire HP3 0GB
<b>Reporting Accountants</b>	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
<b>Bankers</b>	National Westminster Bank PLC 9 Bank Court Hemel Hempstead Hertfordshire HP1 1FB

# **HARVEST ALLIANCE UK**

## **CONTENTS**

	<b>Page</b>
<b>Trustees' report</b>	<b>1-3</b>
<b>Statement of trustees' responsibilities</b>	<b>4</b>
<b>Accountants' report</b>	<b>5</b>
<b>Statement of financial activities</b>	<b>6-7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the accounts</b>	<b>9-13</b>

# **HARVEST ALLIANCE UK TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report and accounts for the Year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The trustees have had due regard to guidance published by the Charity Commission on public benefit.

## **STRUCTURE, GOVERNANCE and MANAGEMENT**

The trustees who served during the year were:

Mr R E Oldland  
Mr R Kilpatrick (resigned 02/02/24)  
Mr D J Young  
Mr B R Spencer  
Mr J Brewster  
Mr M Baines (appointed 07/11/24)  
Mrs S Baines (appointed 07/11/24)  
Mr M Floutier (appointed 07/11/24)  
Mrs E Floutier (appointed 07/11/24)  
Mrs J Oldland (appointed 07/11/24)  
Mrs C Young (appointed 07/11/24)

### **Organisational Structure**

The Trustees are responsible for the management of the affairs of the Charity.

### **Trustees**

Trustees are appointed and removed by the Board of Trustees. Appointment is for a period of three years which can be renewed if agreed by the Trustees. The minimum number of trustees is four and the maximum ten. The charity makes use of published material from the charity commission to inform both prospective and existing trustees of their responsibilities.

## **OBJECTIVES and ACTIVITIES**

### **Advancement of the Christian Faith**

The Charity seeks to advance the Christian faith in the UK and world-wide, networking with and other churches and Christian ministries. The trustees visit churches throughout the UK and Europe. Conferences held every six months bring together church leaders from the UK and Europe for teaching, fellowship and mutual support.

### **The Relief of Poverty**

The Charity seeks to offer relief to persons in need, hardship, sickness or addiction. Support is given to church leaders as necessary to enable them to attend the conferences.

### **The Advancement of Education according to Christian principles**

There was no activity during the period.

### **Provision of Community Facilities**

There was no activity during the period.

### **Grant Making Policy**

Grants made include those to conference speakers; to assist church leaders needing financial support; and to relieve poverty, hardship and sickness.

# HARVEST ALLIANCE UK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 2024 ACHIEVEMENTS and PERFORMANCE

During the reporting period Harvest Alliance UK has continued to grow as an organisation in the areas of supporting Christian leaders, churches and ministries in their charitable aims as members of our global organisation.

- **National Gatherings:** We hosted two national gatherings in the UK, bringing together leaders from across the UK, Europe, and beyond. These events featured keynote speakers, teaching, and training to advance the Christian faith and address poverty and suffering.
- **Regional Support:** Harvest Alliance UK organised regional gatherings in the Southwest, Southeast, and Northern England. These gatherings provided support for churches and leaders, fostering peer mentoring and addressing the needs and challenges of churches seeking to fulfil their Christian mission in the fast changing societal contexts.
- **Online Presence:** We continued to develop our online presence through an enhancing our web, social media, and videos, supporting the wider Harvest Alliance Global family.
- **Harvest Alliance Global:** In partnership with Harvest Alliance USA and Canada, we promoted and facilitated our Global leaders' Zoom meeting. Additionally, we have visited churches and leaders in different nations of Europe and the world to support local initiatives and regional connections between Christians. Through the expertise offered in those nations, benefit and edification has occurred in both directions as we have learnt from each other.
- **Itinerant Ministries:** One of the strengths of Harvest Alliance UK/Global is our Itinerant Leaders and Ministries. These add to the effectiveness of local churches and charities by bringing expertise and wisdom obtained over many years to the different contexts that we represent.
- **Missions Support:** At the core of our organisation is the Great Commission of Christ recorded in Matthew 28. Whilst this is an enduring purpose, the context in society is constantly changing. Therefore, we have supported churches as they explore fresh expressions of gathered church. We have also facilitated group conversations with several churches and leaders to look at how better to work together locally and share resources of skill, personnel and time. A number of our members now function in hybrid gathered and House Church settings as they seek to bring positive support and the Christian faith to their communities. We have also offered tailored training to enhance this process.
- **Safeguarding:** Harvest Alliance UK remains firmly committed to upholding safeguarding standards across our organisation and membership. To this end, we have given support and advice to local churches on safeguarding issues and are currently developing strategies to offer training in 2025/26 through our safeguarding covering body: Thirtyone:eight
- **Conversion to CIO:** The Trustees continue the process of conversion to a Charitable Incorporated Organisation ("CIO"), with assistance from external legal advisers. While this process has taken longer than anticipated we expect that this will now be completed before the end of 2025.
- **Trusteeship:** As an organisation HAUUK has continued to offer practical support to local churches and ministries regarding their charitable status including where appropriate or needed offering additional trustees from our national team. This has helped local churches continue their charitable aims and has added a wealth of experience and advice to help them remain effective charities.
- **Other Activities:** Harvest Alliance UK has offered support to leaders and churches seeking to engage their local communities. This has been achieved through one-on-one support and advice, the sharing of best practice and by signposting leaders to relevant resources and agencies. In addition, we have supported the planting of new initiatives to create Christian community amongst displaced peoples who have fled persecution. This has led to the formation of language based Christian groups being established in different locations around the UK. The positive effect of this is to alleviate poverty and help integrate diverse cultural groupings into the greater British society.

Looking the future, it is our intention to add Churches and Ministries to our global organisation, proclaim and propagate the Christian faith wherever possible for the benefit of society. We also hope to further develop our pastoral care and support of local church leaders across HAUK by offering regular visits by the national leaders of our organisation.

### **FINANCIAL REVIEW**

The main income of the charity is received through contributions from member churches and ministries plus the conferences. Our income fluctuates during the year due to significant amounts coming from our October conference. Trustees are mindful of this and continue to encourage members to give to further the work of the organisation. Income for the year ending 31st December 2024 was £46,929, an increase of £7,626 on the previous year while expenditure was £47,723, an increase of £5,496 on the previous year, leaving a net deficit of £794, against a deficit of £2,924 for the previous year.

### **RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the Board of Trustees

D J Young  
Trustee

Signature.....

Date...15/09/2025...

# HARVEST ALLIANCE UK

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing accounts giving a true and fair view, the trustees should follow best practice

and: select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HARVEST ALLIANCE UK

## Independent Examiner's Report to the Trustees of Harvest Alliance UK

We report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 13.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

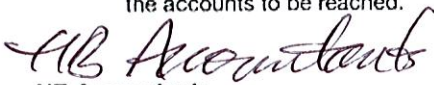
### Basis of independent examiner's statement

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

### Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act: or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**HB Accountants**  
Chartered Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Herts  
EN11 0LB

Date: 17/9/25

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming resources from generated funds</b>					
Voluntary income	3	35,670	-	35,670	34,968
Activities for generating funds	4	10,964	-	10,964	4,088
Investment Income	5	295	-	295	247
<b>Total incoming resources</b>		<b>46,929</b>	<b>-</b>	<b>46,929</b>	<b>39,303</b>
<b>Resources expended</b>					
6					
<b>Charitable activities</b>					
Advancement of the Christian Faith		45,723	-	45,723	42,227
Relief of needs and hardship		2,000	-	2,000	-
<b>Total resources expended</b>		<b>47,723</b>	<b>-</b>	<b>47,723</b>	<b>42,227</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>		<b>(794)</b>	<b>0</b>	<b>(794)</b>	<b>(2,924)</b>
Fund balances at 1 January 2024		21,861	-	21,861	24,785
<b>Fund balances at 31 December 2024</b>		<b>21,067</b>	<b>-</b>	<b>21,067</b>	<b>21,861</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources from generated funds</b>				
Voluntary income	34,968	-	34,968	42,926
Activities for generating funds	4,088	-	4,088	2,205
Investment Income	247	-	247	57
<b>Total incoming resources</b>	<b>39,303</b>	<b>-</b>	<b>39,303</b>	<b>45,188</b>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Advancement of the Christian Faith	42,227	-	42,227	41,811
Relief of needs and hardship	-	-	-	17,716
<b>Total resources expended</b>	<b>42,227</b>	<b>-</b>	<b>42,227</b>	<b>59,527</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>	<b>(2,924)</b>	<b>0</b>	<b>(2,924)</b>	<b>(14,339)</b>
Fund balances at 1 January 2023	24,785	-	24,785	39,124
<b>Fund balances at 31 December 2023</b>	<b>21,861</b>	<b>-</b>	<b>21,861</b>	<b>24,785</b>

HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		539		531
<b>Current assets</b>					
Debtors	11	1,799		1,875	
Cash at bank and in hand		22,875		24,503	
		<u>24,674</u>		<u>26,378</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>4,146</u>		<u>5,048</u>	
<b>Net current assets</b>			<u>20,528</u>		<u>21,330</u>
<b>Total assets less current liabilities</b>			<u>21,067</u>		<u>21,861</u>
<b>Income funds</b>					
Restricted Funds			-		-
Unrestricted Funds			21,067		21,861
			<u>21,067</u>		<u>21,861</u>

The accounts were approved by the Trustees on 15/09/2025

D J Young  
Trustee



## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

##### Charity information

Harvest Alliance UK is a Trust.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (as amended for accounting periods commencing from 1 January 2024). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

#### 1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies (continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Partner contributions	22,807	-	22,807	25,292
Conference and event offerings	10,734	-	10,734	6,433
Other offerings and donations	600	-	600	2,478
Income tax reclaimable	1,529	-	1,529	765
	<b>35,670</b>	<b>-</b>	<b>35,670</b>	<b>34,968</b>

4 Activities in furtherance of the charity's objects

	£	£
Conference fees	10,964	4,088
Other income	-	-
	<b>10,964</b>	<b>4,088</b>

5 Investment Income

	£	£
Interest receivable	295	247

6 Total resources expended

	Costs	Grant funding	Total	Total
See also note:	7	8		
	£	£	£	£

Charitable activities

Advancement of the Christian Faith

Activities undertaken directly	42,523		42,523	41,327
Grant funding of activities		3,200	3,200	900
Total	42,523	3,200	45,723	42,227

Relief of needs and hardship

Grant funding of activities		2,000	2,000	-
Total	42,523	5,200	47,723	42,227

**HARVEST ALLIANCE UK**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>7</b>	<b>Activities undertaken directly</b>		<b>2024</b>		<b>2023</b>
			£		£
	Costs relating to advancement of the Christian faith comprise:				
	Conference costs		10,906		6,587
	Other Meetings		1,000		702
	Motor and travel		2,454		4,872
	Telephone		319		348
	Office supplies		12		377
	Ministry		18,000		16,584
	Administration		6,617		5,860
	Insurance		794		754
	Independent examiners fee		840		869
	Depreciation		245		262
	Professional services		-		864
	IT and Website design		996		2,791
	Sundry expenses		340		457
			<u>42,523</u>		<u>41,327</u>
			<u><u>42,523</u></u>		<u><u>41,327</u></u>
<b>8</b>	<b>Grants payable</b>				
		<b>Grants to institutions</b>		<b>Grants to individuals</b>	
		£		£	
	Advancement of the Christian Faith	-		3,200	900
	Relief of needs and hardship	<u>2,000</u>		-	-
		<u>2,000</u>		<u>3,200</u>	<u>900</u>
		<u><u>2,000</u></u>		<u><u>3,200</u></u>	<u><u>900</u></u>
	Restricted Grants		-		-
	Unrestricted Grants		<u>5,200</u>		<u>900</u>
			<u>5,200</u>		<u>900</u>
			<u><u>5,200</u></u>		<u><u>900</u></u>
	Grants to institutions relating to relief of needs and hardship comprise:				
	Ins Global		2,000		-
			<u>2,000</u>		<u>-</u>
			<u><u>2,000</u></u>		<u><u>-</u></u>

**9 Trustees**

R Oldland received £18,000 for services rendered to the charity (2023: £16,584)

No Trustees claimed expenses to fulfil their duties (2023: None)

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Tangible fixed assets

Fixtures, fittings and equipment

	01/01/24	Additions	Depreciation	31/12/24
	£	£	£	£
Cost	3,274	253		3,527
Depreciation	(2,743)		(245)	(2,988)
<b>Net book value:</b>	<b>531</b>			<b>539</b>

11 Debtors

	2024	2023
	£	£
Income tax recoverable	882	489
Prepayments and accrued income	917	1,386
	<b>1,799</b>	<b>1,875</b>

12 Creditors: amounts falling due within one year

	£	£
Accruals	4,146	5,048

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	539	-	539
Current assets	24,674	-	24,674
Creditors: amounts falling due within one year	(4,146)	-	(4,146)
	<b>21,067</b>	<b>-</b>	<b>21,067</b>

14 Related Party Transactions

David Young is also a trustee of Hemel Hempstead Community Church which received £6,617 for services rendered (2023: £5,860)  
 Jemma Young and Hannah Young, daughters of David Young, are the partners of Surrender.Co which provided website services to the charity costing £Nil (2023: £1,400)  
 Trustee donations to the charity totalled £319 (2022:£818)

**Harvest Alliance UK**

England & Wales - Charity number 1123185

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# Accounts

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**Charity Registration No: 1123185**

**HARVEST ALLIANCE UK**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

## **HARVEST ALLIANCE UK**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	R E Oldland B R Spencer D J Young J Brewster
<b>Treasurer</b>	D Shaw
<b>Secretary</b>	R E Oldland
<b>Charity Number</b>	1123185
<b>Principal Address</b>	63 Shearwater Road Hemel Hempstead Hertfordshire HP3 0GB
<b>Reporting Accountants</b>	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
<b>Bankers</b>	National Westminster Bank PLC 9 Bank Court Hemel Hempstead Hertfordshire HP1 1FB

# **HARVEST ALLIANCE UK**

## **CONTENTS**

	<b>Page</b>
<b>Trustees' report</b>	<b>1-3</b>
<b>Statement of trustees' responsibilities</b>	<b>4</b>
<b>Accountants' report</b>	<b>5</b>
<b>Statement of financial activities</b>	<b>6-7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the accounts</b>	<b>9-14</b>

**HARVEST ALLIANCE UK  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report and accounts for the Year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The trustees have had due regard to guidance published by the Charity Commission on public benefit.

**STRUCTURE, GOVERNANCE and MANAGEMENT**

The trustees who served during the year were:

R E Oldland  
R Kilpatrick (resigned 02/02/24)  
D J Young  
B R Spencer  
M E F Brewster (resigned 24/04/23)  
J Brewster

**Organisational Structure**

The Trustees are responsible for the management of the affairs of the Charity.

**Trustees**

Trustees are appointed and removed by the Board of Trustees. Appointment is for a period of three years, which can be renewed if agreed by the Trustees. The minimum number of trustees is four and the maximum ten. The charity makes use of published material from the charity commission to inform prospective and existing trustees fully about their responsibilities.

**OBJECTIVES and ACTIVITIES**

**Advancement of the Christian Faith**

The Charity seeks to advance the Christian faith in the UK and world-wide, networking with and other churches and Christian ministries.

The trustees visit churches throughout the UK and Europe. Conferences held every six months bring together church leaders from the UK and Europe for teaching, fellowship and mutual support.

**The Relief of Poverty**

The Charity seeks to offer relief to persons in need, hardship, sickness or addiction. Support is given to church leaders as necessary to enable them to attend the conferences.

**The Advancement of Education according to Christian principles**

There was no activity during the period.

**Provision of Community Facilities**

There was no activity during the period.

**Grant Making Policy**

Grants made include those to conference speakers; to assist church leaders needing financial support; and to relieve poverty, hardship and sickness.

**HARVEST ALLIANCE UK  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**ACHIEVEMENTS and PERFORMANCE**

During the reporting period Harvest Alliance UK has continued to grow as an organisation in the areas of supporting Christian leaders, churches and ministries in their charitable aims as members of our global organisation.

- **National Gatherings:** We hosted two national gatherings in the UK, bringing together leaders from across the UK, Europe, and beyond. These events featured keynote speakers, teaching, and training to advance the Christian faith and address poverty and suffering.
- **Regional Support:** Harvest Alliance UK organised regional gatherings in the Southwest, Southeast, and Northern England. These gatherings provided support for churches and leaders, fostering peer mentoring and addressing the needs and challenges of churches seeking to fulfil their Christian mission in the fast changing societal contexts.
- **Online Presence:** We continued to develop our online presence through an enhancing our web, social media, and videos, supporting the wider Harvest Alliance Global family.
- **Harvest Alliance Global:** In partnership with Harvest Alliance USA and Canada, we promoted and facilitated our Global leaders' Zoom meeting. Additionally, we have visited churches and leaders in different nations of Europe and the world to support local initiatives and regional connections between Christians. Through the expertise offered in those nations, benefit and edification has occurred in both directions as we have learnt from each other.
- **Itinerant Ministries:** One of the strengths of Harvest Alliance UK/Global is our Itinerant Leaders and Ministries. These add to the effectiveness of local churches and charities by bringing expertise and wisdom obtained over many years to the different contexts that we represent. In 2023 at our UK/Eu gathering in October, we instituted our 'Circuit Riders' group – a term derived from the early Reformation Christianity of previous centuries where itinerants would go from town to town in support of local Christian gatherings strengthen their work. This group is made up of several trusted and tested retired Christian ministers and those actively engaged in specialist ministry to individuals and churches. As Harvest Alliance moves forward and develops this further, it is hoped that these individuals will both represent, stimulate and extend our charitable aims both nationally and internationally. They are also a great, point of connection to link Harvest Alliance with other Christian charities and churches.
- **Other Activities:** Harvest Alliance UK has offered support to leaders and churches seeking to engage refugees in their local communities. This has been achieved through one-on-one support and advice, the sharing of best practice and by signposting leaders to relevant resources and agencies. In addition, we have supported the planting of new initiatives to create Christian community amongst displaced peoples who have fled persecution. This has led to the formation of language based Christian groups being established in different locations around the UK. The positive effect of this is to alleviate poverty and help integrate diverse cultural groupings into the greater British society.
- **Conversion to CIO:** The Trustees are pressing ahead with the process of conversion to a Charitable Incorporated Organisation ("CIO"). With assistance from external legal advisers, the wording of the proposed CIO Constitution is close to being finalised and the Trustees' hope and expectation is that the conversion process will, subject to all the necessary consents and approvals, be completed before the end of 2024.
- **Change of Address:** From the 24th April 2023, the registered address for the Harvest Alliance UK changed to 63 Shearwater Road, Hemel Hempstead, Hertfordshire, HP3 0GB.

Looking the future, it is our intention to continue to add Churches and Ministries to our global organisation, proclaim and propagate the Christian faith wherever possible for the benefit of society. We also hope to further develop our pastoral care and support of local church leaders across HAUUK by offering regular visits by the national leaders of our organisation.

## **FINANCIAL REVIEW**

The main income of the charity is received through contributions from member churches and ministries plus the conferences. Income for the year ending 31st December 2023 was £39,303, down £5,885 on the previous year while expenditure was £42,227, a decrease of £17,300 on the previous year, leaving a net deficit of £2,924, against a deficit of £14,339 for the previous year.

## **RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the Board of Trustees

D J Young  
**Trustee**

Signed:  .....

Date: 23/09/2024 .....

## **HARVEST ALLIANCE UK**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing accounts giving a true and fair view, the trustees should follow best practice

and: select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;  
and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## HARVEST ALLIANCE UK

### Independent Examiner's Report to the Trustees of Harvest Alliance UK

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 14.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
**HB Accountants**  
Chartered Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Herts  
EN11 0LB

Date 30/1/24

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources from generated funds</b>					
Voluntary income	3	34,968	-	34,968	42,926
Activities for generating funds	4	4,088	-	4,088	2,205
Investment Income	5	247	-	247	57
		<b>39,303</b>	<b>-</b>	<b>39,303</b>	<b>45,188</b>
<b>Resources expended</b>					
	6				
<b>Charitable activities</b>					
Advancement of the Christian Faith		42,227	-	42,227	41,811
Relief of needs and hardship		-	-	-	17,716
		<b>42,227</b>	<b>-</b>	<b>42,227</b>	<b>59,527</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>					
		<b>(2,924)</b>	<b>0</b>	<b>(2,924)</b>	<b>(14,339)</b>
<b>Fund balances at 1 January 2023</b>					
		<b>24,785</b>	<b>-</b>	<b>24,785</b>	<b>39,124</b>
<b>Fund balances at 31 December 2023</b>					
		<b>21,861</b>	<b>-</b>	<b>21,861</b>	<b>24,785</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Incoming resources from generated funds</b>				
Voluntary income	25,210	17,716	42,926	27,055
Activities for generating funds	2,205	-	2,205	3,015
Investment Income	57	-	57	4
	<u>27,472</u>	<u>17,716</u>	<u>45,188</u>	<u>30,074</u>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Advancement of the Christian Faith	41,811	-	41,811	35,829
Relief of needs and hardship	-	17,716	17,716	2,000
	<u>41,811</u>	<u>17,716</u>	<u>59,527</u>	<u>37,829</u>
<b>Net income (deficit) for the year/ Net movement in funds</b>	<b>(14,339)</b>	<b>0</b>	<b>(14,339)</b>	<b>(7,755)</b>
Fund balances at 1 January 2022	39,124	-	39,124	46,879
	<u>24,785</u>	<u>-</u>	<u>24,785</u>	<u>39,124</u>
<b>Fund balances at 31 December 2022</b>	<b>24,785</b>	<b>-</b>	<b>24,785</b>	<b>39,124</b>

HARVEST ALLIANCE UK

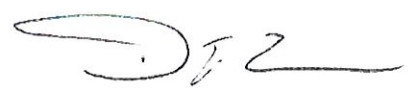
BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		531		793
<b>Current assets</b>					
Debtors	11	1,875		1,862	
Cash at bank and in hand		24,503		26,513	
		<u>26,378</u>		<u>28,375</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>5,048</u>		<u>4,383</u>	
<b>Net current assets</b>			<u>21,330</u>		<u>23,992</u>
<b>Total assets less current liabilities</b>			<u>21,861</u>		<u>24,785</u>
<b>Income funds</b>					
Restricted Funds	13		-		-
Unrestricted Funds			21,861		24,875
			<u>21,861</u>		<u>24,875</u>

The accounts were approved by the Trustees on 23/09/2024

D J Young  
Trustee



**HARVEST ALLIANCE UK**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies**

**Charity information**

Harvest Alliance UK is a Trust.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2022). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

**1.5 Resources expended**

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33% reducing balance
----------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Accounting policies (continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Partner contributions	25,292	-	25,292	21,273
Conference and event offerings	6,433	-	6,433	20,511
Other offerings and donations	2,478	-	2,478	500
Income tax reclaimable	765	-	765	642
	<b>34,968</b>	<b>-</b>	<b>34,968</b>	<b>42,926</b>

4 Activities in furtherance of the charity's objects

	£	£
Conference and event fees	4,088	2,205
Other income	-	-
	<b>4,088</b>	<b>2,205</b>

5 Investment income

	£	£
Interest receivable	247	57

6 Total resources expended

	Costs	Grant funding	Total	Total
See also note:	7	8		
	£	£	£	£

**Charitable activities**

Advancement of the Christian Faith

Activities undertaken directly	41,327		41,327	40,211
Grant funding of activities		900	900	1,600
Total	41,327	900	42,227	41,811

Relief of needs and hardship

Grant funding of activities		-	-	17,716
Total	41,327	900	42,227	59,527

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Activities undertaken directly

	£	£
	2023	2022
Costs relating to advancement of the Christian faith comprise:		
	6,587	9,002
Conference costs	702	802
Other Meetings	4,872	3,728
Motor and travel	348	398
Telephone	377	113
Office supplies	16,584	16,584
Ministry	5,860	5,555
Administration	869	780
Independent examiners fee	262	273
Depreciation	-	127
Publicity and handbooks	864	-
Professional services	2,791	1,343
IT and Website design	754	709
Insurance	457	797
Sundry expenses		
	<u>41,327</u>	<u>40,211</u>

8 Grants payable

	Grants to institutions £	Grants to individuals £	Total 2023 £	Total 2022 £
Advancement of the Christian Faith	-	900	900	1,600
Relief of needs and hardship	-	-	-	17,716
	<u>-</u>	<u>900</u>	<u>900</u>	<u>19,316</u>
Restricted Grants			-	17,716
Unrestricted Grants			900	1,600
			<u>900</u>	<u>19,316</u>
Grants to institutions relating to relief of needs and hardship comprise:				
Loads of Love Humanitarian Aid and Mission Society (for Ukraine)			-	17,716

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Trustees

R Oldland received £16,584 for services rendered to the charity (2022: £16,584)  
 5 trustees were reimbursed for expenses paid in the year (2022: 4)  
 Expenses paid in the year, primarily travel and accommodation totalled £7,084 (2022: £5,327)

10 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
1 January 2023	3,274
Additions	-
	<u>3,274</u>
<b>At 31 December 2023</b>	<u>3,274</u>
<b>Depreciation</b>	
1 January 2023	2,481
Charge for the year	262
	<u>2,743</u>
<b>At 31 December 2023</b>	<u>2,743</u>
<b>Net book value:</b>	
<b>At 31 December 2023</b>	<u>531</u>
<b>At 31 December 2022</b>	<u>793</u>

11 Debtors

	2023 £	2022 £
Income tax recoverable	489	200
Prepayments and accrued income	1,386	1,597
Other debtors	-	65
	<u>1,875</u>	<u>1,862</u>

12 Creditors: amounts falling due within one year

	£	£
Accruals	<u>5,048</u>	<u>4,383</u>

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at
	Balance at	Incoming	Resources	Transfers	31 December
	1 January	resources	expended		2023
	2023				
	£	£	£	£	£
Special gifts fund	-	-	0	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

YEAR ENDED 31 DECEMBER 2022

	Movement in funds				Balance at
	Balance at	Incoming	Resources	Transfers	31 December
	1 January	resources	expended		2022
	2022				
	£	£	£	£	£
Special gifts fund	-	17,716	(17,716)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

14 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	funds	funds	
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	531	-	531
Current assets	26,378	-	26,378
Creditors: amounts falling due within one year	(5,048)	-	(5,048)
	<u>          </u>	<u>          </u>	<u>          </u>
	21,861	-	21,861
	<u>          </u>	<u>          </u>	<u>          </u>

15 Related Party Transactions

David Young is also a trustee of Hemel Hempstead Community Church which received £5,860 for services rendered (2022: £5,555)  
 Jemma Young and Hannah Young, daughters of David Young, are the partners of Surrender.Co which provided website services to the charity costing £1,400 (2022: £Nil)  
 Trustee donations to the charity totalled £818 (2022:£675)

**Harvest Alliance UK**

England & Wales - Charity number 1123185

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# Accounts

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**Charity Registration No: 1123185**

**HARVEST ALLIANCE UK**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# **HARVEST ALLIANCE UK**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **Trustees**

R E Oldland  
R Kilpatrick  
B R Spencer  
D J Young  
J Brewster  
M E F Brewster (resigned - 24/04/23)

### **Treasurer**

D Shaw

### **Secretary**

R E Oldland

### **Charity Number**

1123185

### **Principal Address**

63 Shearwater Road  
Hemel Hempstead  
Hertfordshire  
HP3 0GB

### **Reporting Accountants**

HB Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

### **Bankers**

National Westminster Bank PLC  
9 Bank Court  
Hemel Hempstead  
Hertfordshire  
HP1 1FB

# **HARVEST ALLIANCE UK**

## **CONTENTS**

	<b>Page</b>
<b>Trustees' report</b>	<b>1-2</b>
<b>Statement of trustees' responsibilities</b>	<b>3</b>
<b>Accountants' report</b>	<b>4</b>
<b>Statement of financial activities</b>	<b>5-6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the accounts</b>	<b>8-13</b>

# **HARVEST ALLIANCE UK TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report and accounts for the Year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The trustees have had due regard to guidance published by the Charity Commission on public benefit.

## **STRUCTURE, GOVERNANCE and MANAGEMENT**

The trustees who served during the year were:

R E Oldland  
R Kilpatrick  
D J Young  
B R Spencer  
M E F Brewster (resigned 24/04/23)  
J Brewster

### **Organisational Structure**

The Trustees are responsible for the management of the affairs of the Charity.

### **Trustees**

Trustees are appointed and removed by the Board of Trustees. Appointment is for a period of three years, which can be renewed if agreed by the Trustees. The minimum number of trustees is four and the maximum ten. The charity makes use of published material from the charity commission to inform prospective and existing trustees fully about their responsibilities.

## **OBJECTIVES and ACTIVITIES**

### **Advancement of the Christian Faith**

The Charity seeks to advance the Christian faith in the UK and world-wide, networking with and other churches and Christian ministries.

The trustees visit churches throughout the UK and Europe. Conferences held every six months bring together church leaders from the UK and Europe for teaching, fellowship and mutual support.

### **The Relief of Poverty**

The Charity seeks to offer relief to persons in need, hardship, sickness or addiction. Support is given to church leaders as necessary to enable them to attend the conferences.

### **The Advancement of Education according to Christian principles**

There was no activity during the period.

### **Provision of Community Facilities**

There was no activity during the period.

### **Grant Making Policy**

Grants made include those to conference speakers; to assist church leaders needing financial support; and to relieve poverty, hardship and sickness.

# **HARVEST ALLIANCE UK**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **ACHIEVEMENTS and PERFORMANCE**

During the reporting period Harvest Alliance UK has continued to grow as an organisation in the areas of supporting Christian leaders, churches and ministries in their charitable aims as members of our global organisation.

In particular, as organisations continue to emerge from lockdown into new economic and social realities, we held two national gatherings in the UK which attracted leaders from across the UK, Europe and wider to hear keynote speakers and experience teaching, training and equipping to further advance the Christian faith and assist in the relief of poverty and suffering. This has been in partnership with local initiatives which have been started in new areas where there is high deprivation and need.

Alongside this, Harvest Alliance UK continues to hold regional gathering in the Southwest, Southeast and Northern England to give access to regional support for churches and leaders. These have been a great success and continue to add new churches and leaders to their cohorts. They are also an important opportunity for peer mentoring and support for leaders who are under enormous pressure from the challenges of post COVID society.

Harvest Alliance UK has continued to support the wider family of Harvest Alliance Global by continuing to develop our online presence through web, social media and videos. We have also supported the promotion and gathering of our Global leaders Zoom meeting in partnership with Harvest Alliance USA and Canada.

#### **Other Activities**

As well as regional and national gatherings, Harvest Alliance UK has offered support to leaders and churches seeking to support refugees in their local communities. This has been achieved through one-on-one support and advice, the sharing of best practice and by signposting leaders to relevant resources and agencies. In addition, we have supported the planting of new initiatives to create Christian community amongst displaced peoples who have fled persecution. This has led to the formation of language based Christian groups being established in different locations around the UK. The positive effect of this is to alleviate poverty and also help integrate diverse cultural groupings into the greater British society.

Looking the future, it is our intention to continue to add Churches and Ministries to our global organisation, proclaim, teach and propagate the Christian faith wherever possible for the benefit of society. We also hope to further develop our pastoral care and support of local church leaders across HAUUK by offering regular visits by the national leaders of our organisation.

#### **Change of Address**

From the 24th April 2023, the registered address for the Harvest Alliance UK changed to 63 Shearwater Road, Hemel Hempstead, Hertfordshire, HP3 0GB.

#### **FINANCIAL REVIEW**

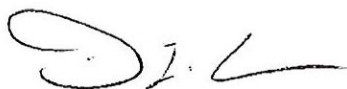
The main income of the charity is received through contributions from member churches and ministries plus the conferences. Income for the year included the raising of significant funds for relief aid for Ukraine in the sum of £17,716. For the year ending 31st December 2022 total income was £45,188, up £15,114 on the previous year while expenditure was £59,527, an increase of £21,698 on the previous year, leaving a net deficit of £14,339, against a deficit of £7,755 for the previous year.

#### **RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the Board of Trustees

D J Young  
Trustee



Date: 13 / 09 / 2023

# HARVEST ALLIANCE UK

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing accounts giving a true and fair view, the trustees should follow best practice

and: select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HARVEST ALLIANCE UK

## Independent Examiner's Report to the Trustees of Harvest Alliance UK

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 5 to 13.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

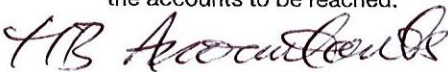
### Basis of independent examiner's statement

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

### Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**HB Accountants**  
Chartered Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Herts  
EN11 0LB

Date:

15/9/22

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Incoming resources from generated funds</b>					
Voluntary income	3	25,210	17,716	42,926	27,055
Activities for generating funds	4	2,205	-	2,205	3,015
Investment Income	5	57	-	57	4
<b>Total incoming resources</b>		<b>27,472</b>	<b>17,716</b>	<b>45,188</b>	<b>30,074</b>
<b>Resources expended</b>					
	6				
<b>Charitable activities</b>					
Advancement of the Christian Faith		41,811	-	41,811	35,829
Relief of needs and hardship		-	17,716	17,716	2,000
<b>Total resources expended</b>		<b>41,811</b>	<b>17,716</b>	<b>59,527</b>	<b>37,829</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>		<b>(14,339)</b>	<b>0</b>	<b>(14,339)</b>	<b>(7,755)</b>
Fund balances at 1 January 2022		39,124	-	39,124	46,879
<b>Fund balances at 31 December 2022</b>		<b>24,785</b>	<b>-</b>	<b>24,785</b>	<b>39,124</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming resources from generated funds</b>				
Voluntary income	27,055	-	27,055	27,418
Activities for generating funds	3,015	-	3,015	-
Investment Income	4	-	4	31
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>30,074</b>	<b>-</b>	<b>30,074</b>	<b>27,449</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Advancement of the Christian Faith	35,829	-	35,829	25,859
Relief of needs and hardship	2,000	-	2,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>	<b>37,829</b>	<b>-</b>	<b>37,829</b>	<b>25,859</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (deficit) for the year/ Net movement in funds</b>	<b>(7,755)</b>	<b>0</b>	<b>(7,755)</b>	<b>1,590</b>
Fund balances at 1 January 2021	46,879	-	46,879	45,289
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 December 2021</b>	<b>39,124</b>	<b>-</b>	<b>39,124</b>	<b>46,879</b>
	<hr/>	<hr/>	<hr/>	<hr/>

HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		793		747
<b>Current assets</b>					
Debtors	11	1,862		2,247	
Cash at bank and in hand		26,513		40,332	
		<u>28,375</u>		<u>42,579</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>4,383</u>		<u>4,202</u>	
<b>Net current assets</b>			23,992		38,377
<b>Total assets less current liabilities</b>			<u>24,785</u>		<u>39,124</u>
<b>Income funds</b>					
Restricted Funds	13		-		-
Unrestricted Funds			24,785		39,124
			<u>24,785</u>		<u>39,124</u>

The accounts were approved by the Trustees on 13/09/2023

D J Young  
Trustee



## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

##### Charity information

Harvest Alliance UK is a Trust.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2022). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

#### 1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33% reducing balance
----------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies (continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Partner contributions	21,273	-	21,273	25,298
Conference and event offerings	2,995	17,516	20,511	-
Other offerings and donations	500	-	500	1,507
Income tax reclaimable	442	200	642	250
	<b>25,210</b>	<b>17,716</b>	<b>42,926</b>	<b>27,055</b>

4 Activities in furtherance of the charity's objects

	£	£
Conference and event fees	2,205	2,000
Other income	-	1,015
	<b>2,205</b>	<b>3,015</b>

5 Investment Income

	£	£
Interest receivable	57	4

6 Total resources expended

	Costs	Grant funding	Total	Total
See also note:	7	8		
	£	£	£	£

**Charitable activities**

Advancement of the Christian Faith

Activities undertaken directly	40,211		40,211	35,087
Grant funding of activities		1,600	1,600	742
Total	40,211	1,600	41,811	35,829
<u>Relief of needs and hardship</u>				
Grant funding of activities		17,716	17,716	2,000
Total	40,211	19,316	59,527	37,829

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Activities undertaken directly

	£	£
	2022	2021
Costs relating to advancement of the Christian faith comprise:		
Conference costs	9,002	3,907
Other meetings	802	289
Motor and travel	3,728	1,703
Trustee meetings	-	1,022
Telephone	398	623
Office supplies	113	133
Ministry	16,584	16,584
Administration	5,555	5,236
Independent examiners fee	780	750
Depreciation	273	368
Publicity and handbooks	127	1,083
IT and Website design	1,343	1,219
Insurance	709	670
Banners	-	872
Sundry expenses	797	628
	<u>40,211</u>	<u>35,087</u>

8 Grants payable

	Grants to institutions £	Grants to individuals £	Total 2022 £	Total 2021 £
Advancement of the Christian Faith	-	1,600	1,600	742
Relief of needs and hardship	17,716	-	17,716	2,000
	<u>17,716</u>	<u>1,600</u>	<u>19,316</u>	<u>2,742</u>
Restricted Grants			17,716	-
Unrestricted Grants			1,600	2,742
			<u>19,316</u>	<u>2,742</u>

Grants to institutions relating to advancement of the Christian faith comprise:

Steve Lee Ministries	-	100
	<u>-</u>	<u>100</u>

Grants to institutions relating to relief of needs and hardship comprise:

Fountain of Life Ministries	-	500
Route 61 (International)	-	500
Loads of Love Humanitarian Aid and Mission Society (for Ukraine)	17,716	-
	<u>17,716</u>	<u>1,000</u>

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Trustees

R Oldland received £16,584 for services rendered to the charity (2021: £16,584)

4 trustees were reimbursed for expenses paid in the year (2021: 5)

Expenses paid in the year, primarily travel and accommodation totalled £5,327 (2021: £3,764)

10 Tangible fixed assets

		Equipment	
		£	
	Cost		
	1 January 2022	2,955	
	Additions	319	
	<b>At 31 December 2022</b>	<b>3,274</b>	
	Depreciation		
	1 January 2022	2,208	
	Charge for the year	273	
	<b>At 31 December 2022</b>	<b>2,481</b>	
<b>Net book value:</b>	<b>At 31 December 2022</b>	<b>793</b>	
	<b>At 31 December 2021</b>	<b>747</b>	

11 Debtors

	2022	2021
	£	£
Income tax recoverable	200	250
Prepayments and accrued income	1,597	1,997
Other debtors	65	-
	<b>1,862</b>	<b>2,247</b>

12 Creditors: amounts falling due within one year

	£	£
Accruals	4,383	4,202

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Special gifts fund	-	17,716	(17,716)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

YEAR ENDED 31 DECEMBER 2021

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Special gifts fund	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	793	-	793
Current assets	28,375	-	28,375
Creditors: amounts falling due within one year	(4,383)	-	(4,383)
	<u>24,785</u>	<u>-</u>	<u>24,785</u>
	<u>          </u>	<u>          </u>	<u>          </u>

15 Related Party Transactions

David Young is a trustee of Route61 (International) which received a donation of £nil during the year (£2021:£500) and Hemel Hempstead Community Church which received £5,555 for services rendered (2021:£5,236) Trustee donations to the charity totalled £675 (2021:£nil)

**Harvest Alliance UK**

England & Wales - Charity number 1123185

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# Accounts

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**Charity Registration No: 1123185**

**HARVEST ALLIANCE UK**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

# **HARVEST ALLIANCE UK**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **Trustees**

R E Oldland  
R Kilpatrick  
B R Spencer  
D J Young  
J Brewster  
M E F Brewster

### **Treasurer**

D Shaw

### **Secretary**

R E Oldland

### **Charity Number**

1123185

### **Principal Address**

Liberty Tea Rooms  
12 Bank Court  
Hemel Hempstead  
Hertfordshire  
HP1 1BS

### **Reporting Accountants**

HB Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

### **Bankers**

National Westminster Bank PLC  
9 Bank Court  
Hemel Hempstead  
Hertfordshire  
HP1 1FB

# **HARVEST ALLIANCE UK**

## **CONTENTS**

	<b>Page</b>
<b>Trustees' report</b>	<b>1-2</b>
<b>Statement of trustees' responsibilities</b>	<b>3</b>
<b>Accountants' report</b>	<b>4</b>
<b>Statement of financial activities</b>	<b>5-6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the accounts</b>	<b>8-13</b>

# **HARVEST ALLIANCE UK TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report and accounts for the Year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The trustees have had due regard to guidance published by the Charity Commission on public benefit.

## **STRUCTURE, GOVERNANCE and MANAGEMENT**

The trustees who served during the year were:

R E Oldland  
R Kilpatrick  
D J Young  
B R Spencer  
M E F Brewster  
J Brewster

### **Organisational Structure**

The Trustees are responsible for the management of the affairs of the Charity.

### **Trustees**

Trustees are appointed and removed by the Board of Trustees. Appointment is for a period of three years, which can be renewed if agreed by the Trustees. The minimum number of trustees is four and the maximum ten. The charity makes use of published material from the charity commission to inform prospective and existing trustees fully about their responsibilities.

## **OBJECTIVES and ACTIVITIES**

### **Advancement of the Christian Faith**

The Charity seeks to advance the Christian faith in the UK and world-wide, networking with and other churches and Christian ministries.

The trustees visit churches throughout the UK and Europe. Conferences held every six months bring together church leaders from the UK and Europe for teaching, fellowship and mutual support.

### **The Relief of Poverty**

The Charity seeks to offer relief to persons in need, hardship, sickness or addiction. Support is given to church leaders as necessary to enable them to attend the conferences.

### **The Advancement of Education according to Christian principles**

There was no activity during the period.

### **Provision of Community Facilities**

There was no activity during the period.

### **Grant Making Policy**

Grants made include those to conference speakers; to assist church leaders needing financial support; and to relieve poverty, hardship and sickness.

# **HARVEST ALLIANCE UK**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **ACHIEVEMENTS and PERFORMANCE**

During the reporting period Harvest Alliance UK has continued to grow as an organisation in the areas of supporting Christian leaders, churches and ministries in their charitable aims as members of our global organisation.

In particular, following the lifting of government restrictions, we held one national gathering in the UK which attracted leaders from across the UK, Europe and wider to hear keynote speakers and experience teaching, training and equipping to further advance of the Christian faith and assist in the relief of poverty and suffering. This has been in partnership with local initiatives which have been started in new areas where there is high deprivation and need.

Alongside this, Harvest Alliance UK has re-established regional gathering points in the Southwest, Southeast and northern England to give access to regional support for churches and leaders. These have been a great success and continue to add new churches and leaders to their cohorts. They are also an important opportunity for peer mentoring and support for leaders who are under enormous pressure from the challenges of post COVID society.

Harvest Alliance UK has continued to support the wider family of Harvest Alliance Global by continuing to develop our online presence through web, social media and videos. We have also supported the promotion and gathering of our Global leaders Zoom meeting in partnership with Harvest Alliance USA.

#### **Post Pandemic Activities**

Harvest Alliance UK is continuing with national gatherings for leaders and ministries across the UK in 2022. At the first of these in March 2022, a notable response to the global tragedy unfolding in Ukraine and Eastern Europe was the raising of significant funds to support the needs of the growing refugee crisis. These have been used to directly offer relief aid in partnership with trusted partners who have decades of experience working in Ukraine. Where appropriate, local knowledge and relationships have been built with members who are working in the UK with refugees, particularly but not exclusively those from Ukraine.

Looking the future, it is our intention to continue to add Churches and Ministries to our global organisation, proclaim, teach and propagate the Christian faith wherever possible for the benefit of society. We also hope to further develop our pastoral care and support of local church leaders across HAUk by offering regular visits by the national leaders of our organisation.

#### **FINANCIAL REVIEW**

The main income of the charity is received through contributions from member churches and ministries plus the conferences. For the year ending 31st December 2021 total income was £30,074, up £2,625 on the previous year while expenditure was £37,829, an increase of £11,970 on the previous year, leaving a net deficit of £7,755, against a surplus of £1,590 for the previous year.

#### **RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the Board of Trustees

D J Young  
Trustee



Date:

16/10/22

# HARVEST ALLIANCE UK

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing accounts giving a true and fair view, the trustees should follow best practice

and: select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HARVEST ALLIANCE UK

## Independent Examiner's Report to the Trustees of Harvest Alliance UK

We report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 5 to 13.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's statement

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

### Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**HB Accountants**  
Chartered Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Herts  
EN11 0LB

Date: 08/10/22

**HARVEST ALLIANCE UK**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming resources from generated funds</b>					
Voluntary income	3	27,055	-	27,055	27,418
Activities for generating funds	4	3,015	-	3,015	-
Investment Income	5	4	-	4	31
<b>Total incoming resources</b>		<b>30,074</b>	<b>-</b>	<b>30,074</b>	<b>27,449</b>
<b>Resources expended</b>					
<b>Charitable activities</b>					
Advancement of the Christian Faith		35,829	-	35,829	25,859
Relief of needs and hardship		2,000	-	2,000	-
<b>Total resources expended</b>	6	<b>37,829</b>	<b>-</b>	<b>37,829</b>	<b>25,859</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>		<b>(7,755)</b>	<b>0</b>	<b>(7,755)</b>	<b>1,590</b>
Fund balances at 1 January 2021		46,879	-	46,879	45,289
<b>Fund balances at 31 December 2021</b>		<b>39,124</b>	<b>-</b>	<b>39,124</b>	<b>46,879</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Incoming resources from generated funds</b>				
Voluntary income	27,418	-	27,418	59,270
Activities for generating funds	-	-	-	11,802
Investment Income	31	-	31	81
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>27,449</b>	<b>-</b>	<b>27,449</b>	<b>71,153</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Advancement of the Christian Faith	23,959	1,900	25,859	73,345
Relief of needs and hardship	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>	<b>23,959</b>	<b>1,900</b>	<b>25,859</b>	<b>73,345</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (deficit) for the year/ Net movement in funds</b>	<b>3,490</b>	<b>(1,900)</b>	<b>1,590</b>	<b>(2,192)</b>
Fund balances at 1 January 2020	43,389	1,900	45,289	47,481
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 December 2020</b>	<b>46,879</b>	<b>-</b>	<b>46,879</b>	<b>45,289</b>
	<hr/>	<hr/>	<hr/>	<hr/>

HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		747		1,115
<b>Current assets</b>					
Debtors	11	2,247		3,099	
Cash at bank and in hand		40,332		43,941	
		<u>42,579</u>		<u>47,040</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>4,202</u>		<u>1,276</u>	
<b>Net current assets</b>			<u>38,377</u>		<u>45,764</u>
<b>Total assets less current liabilities</b>			<u>39,124</u>		<u>46,879</u>
<b>Income funds</b>					
Restricted Funds	13		-		-
Unrestricted Funds			39,124		46,879
			<u>39,124</u>		<u>46,879</u>

The accounts were approved by the Trustees on 16th October 2022

D J Young  
Trustee



## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Accounting policies

##### Charity information

Harvest Alliance UK is a Trust.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2021). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

#### 1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33% reducing balance
----------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021

## 1 Accounting policies (continued)

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Partner contributions	25,298	-	25,298	24,606
Conference and event offerings	-	-	-	-
Other offerings and donations	1,507	-	1,507	2,250
Income tax reclaimable	250	-	250	562
	<b>27,055</b>	<b>-</b>	<b>27,055</b>	<b>27,418</b>

4 Activities in furtherance of the charity's objects

	£	£
Conference and event fees	2,000	-
Other income	1,015	-
	<b>3,015</b>	<b>-</b>

5 Investment Income

	£	£
Interest receivable	4	31

6 Total resources expended

	Costs	Grant funding	Total	Total
See also note:	7	8		
	£	£	£	£

**Charitable activities**

Advancement of the Christian Faith

Activities undertaken directly	35,087		35,087	23,459
Grant funding of activities		742	742	2,400
Total	35,087	742	35,829	25,859

Relief of needs and hardship

Grant funding of activities		2,000	2,000	-
Total	35,087	2,742	37,829	25,859

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Activities undertaken directly

	£ 2021	£ 2020
Costs relating to advancement of the Christian faith comprise:		
Conference costs	3,907	-
Other Meetings	289	34
Motor and travel	1,703	2,055
Trustee meetings	1,022	-
Telephone	623	589
Office supplies	133	438
Ministry	16,584	15,000
Administration	5,236	600
Independent examiners fee	750	800
Depreciation	368	550
Publicity and handbooks	1,083	299
IT and Website design	1,219	2,306
Insurance	670	-
Banners	872	-
Sundry expenses	628	788
	<b>35,087</b>	<b>23,459</b>

8 Grants payable

	Grants to institutions £	Grants to individuals £	Total 2021 £	Total 2020 £
Advancement of the Christian Faith	100	642	742	2,400
Relief of needs and hardship	1,000	1,000	2,000	-
	<b>1,100</b>	<b>1,642</b>	<b>2,742</b>	<b>2,400</b>
Restricted Grants			-	1,900
Unrestricted Grants			2,742	500
			<b>2,742</b>	<b>2,400</b>

Grants to institutions relating to advancement of the Christian faith comprise:

Steve Lee Ministries	100	-
Harvest Church	-	500
	<b>100</b>	<b>500</b>

Grants to institutions relating to relief of needs and hardship comprise:

Fountain of Life Ministries	500	-
Route 61 (International)	500	-
	<b>1,000</b>	<b>-</b>

**HARVEST ALLIANCE UK**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9 Trustees**

R Oldland received £16,584 for services rendered to the charity (2020: £15,000)

5 trustees were reimbursed for expenses paid in the year (2020: 3)

Expenses paid in the year, primarily travel and accommodation totalled £3,764 (2020: £2,678)

**10 Tangible fixed assets**

**Fixtures,  
fittings &  
equipment  
£**

**Cost**

1 January 2021

2,955

Additions

-

Disposals

-

**At 31 December 2021**

**2,955**

**Depreciation**

1 January 2021

1,840

Charge for the year

368

Disposals

-

**At 31 December 2021**

**2,208**

**Net book value:**

**At 31 December 2021**

**747**

**At 31 December 2020**

**1,115**

**11 Debtors**

Income tax recoverable

£

250

Prepayments and accrued income

1,997

£

-

Other debtors

-

2,498

601

**2,247**

**3,099**

**12 Creditors: amounts falling due within one year**

Accruals

£

4,202

£

1,276

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Special gifts fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

YEAR ENDED 31 DECEMBER 2020

	Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Special gifts fund	1,900	-	(1,900)	-	-
	<u>1,900</u>	<u>-</u>	<u>(1,900)</u>	<u>-</u>	<u>-</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	747	-	747
Current assets	42,579	-	42,579
Creditors: amounts falling due within one year	(4,202)	-	(4,202)
	<u>39,124</u>	<u>-</u>	<u>39,124</u>

15 Related Party Transactions

David Young is a trustee of Route 61 (International) which received a donation of £500 during the year (2020:£Nil) and Hemel Hempstead Community Church which received £5,236 for services rendered (2020:£600)

**Harvest Alliance UK**

England & Wales - Charity number 1123185

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# Accounts

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Charity Registration No.1123185

**HARVEST ALLIANCE UK**

[Formerly Partners In Harvest (Europe)]

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

# HARVEST ALLIANCE UK

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	R.E. Oldland R. Kilpatrick B.R. Spencer D.J. Young J. Brewster M.E.F. Brewster
<b>Treasurer</b>	D. Shaw
<b>Secretary</b>	R.E. Oldland
<b>Charity number</b>	1123185
<b>Principal address</b>	Liberty Tea Rooms 12 Bank Court Hemel Hempstead Hertfordshire HP1 1BS
<b>Reporting accountants</b>	HB Accountants Plumpton House Plumpton Road Hoddesdon Herts EN11 0LB
<b>Bankers</b>	National Westminster Bank Plc 9 Bank Court Hemel Hempstead Herts HP1 1FB

# **HARVEST ALLIANCE UK**

## **CONTENTS**

	<b>Page</b>
<b>Trustees' report</b>	<b>1-2</b>
<b>Statement of trustees' responsibilities</b>	<b>3</b>
<b>Accountants' report</b>	<b>4</b>
<b>Statement of financial activities</b>	<b>5 - 6</b>
<b>Balance sheet</b>	<b>7</b>
<b>Notes to the accounts</b>	<b>8 -13</b>

# **HARVEST ALLIANCE UK**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report and accounts for the Year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The trustees have had due regard to guidance published by the Charity Commission on public benefit.

## **STRUCTURE, GOVERNANCE and MANAGEMENT**

The name of the charity changed from Partners in Harvest (Europe) on 23rd April 2020.

The Objectives remain unchanged.

The trustees who served during the year were:

R E Oldland

R Kilpatrick

D J Young

B R Spencer

M E F Brewster (appointed 1st June 2020)

J Brewster (appointed 1st June 2020)

### **Organisational Structure**

The Trustees are responsible for the management of the affairs of the Charity.

### **Trustees**

Trustees are appointed and removed by the Board of Trustees. Appointment is for a period of three years, which can be renewed if agreed by the Trustees. The minimum number of trustees is four and the maximum ten. The charity makes use of published material from the charity commission to inform prospective and existing trustees fully about their responsibilities.

## **OBJECTIVES and ACTIVITIES**

### **Advancement of the Christian Faith**

The Charity seeks to advance the Christian faith in the UK and world-wide, networking with and other churches and Christian ministries.

The trustees visit churches throughout the UK and Europe. Conferences held every six months bring together church leaders from the UK and Europe for teaching, fellowship and mutual support.

### **The Relief of Poverty**

The Charity seeks to offer relief to persons in need, hardship, sickness or addiction. Support is given to church leaders as necessary to enable them to attend the conferences.

### **The Advancement of Education according to Christian principles**

There was no activity during the period.

### **Provision of Community Facilities**

There was no activity during the period.

### **Grant Making Policy**

Grants made include those to conference speakers; to assist church leaders needing financial support; and to relieve poverty, hardship and sickness.

# HARVEST ALLIANCE UK

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

### ACHIEVEMENTS and PERFORMANCE

In the unprecedented year of 2020, Harvest Alliance UK as a charity has responded in an agile and creative way to the global upheaval of the COVID-19 pandemic. A great deal of time has gone into additional special measures to support churches and leaders within our movement to deal with the heavy burdens required by the UK government to make church gatherings 'Covid safe'.

We have been able to offer tailored advice to each and every church/ministry where necessary as to how to adapt to online meetings, the conduct of Christian worship online and to offer new ways to continue to support local people pastorally. This has included Technical Support with new ways to broadcast services, support with the adaptation of COVID-19 guidelines locally, risk assessments for church gatherings and personal support for leaders struggling with the stresses of change and workload.

As an organisation, Harvest Alliance UK also went online in the conduct of our support for leaders. The normal twice yearly conferences were both cancelled due to government lockdown restrictions. Therefore, we shifted to twice monthly leaders gatherings, WhatsApp chat rooms and initiated a global leaders gathering once per month covering our churches and ministries around the world.

During the same year, Harvest Alliance UK also met as trustees and a national leadership team to discuss the change of legal name from Partners in Harvest (Europe) to Harvest Alliance UK. This was then appropriately applied to our registered charity at the Charities commission and changes were made with our UK banking facilities to reflect the new name. In addition to this, a new website was commissioned and successfully launched along with multiple social media initiatives to broadcast the purpose and aims of HAUUK.

Finally, we have produced, printed and launched a leaders handbook to offer guidance and support to member organisations. This includes a code of conduct, aims and values of the organisation, guidance on our safeguarding requirements from member organisations and ways in which we can offer support. This was well received and has formed the basis of how we organise and conduct our affairs.

2020 ended with us looking to the future in a post-lockdown world where new technologies are now accepted as normal practice, travel will have restrictions and there remains uncertainties regarding how society and the economy will emerge and grow beyond COVID-19. As a charity, we are giving much thought to how best to respond to these 'new normal' conditions and what impact they will have upon the health, well-being and function of our member organisations.

### FINANCIAL REVIEW

The main income of the charity is received through contributions from member churches and ministries plus the conferences. For the year ending 31st December 2020 total income was £27k, down £44k on the previous year while expenditure was £26k, down £47k, leaving a net surplus of £1k, against a deficit of £2k for the previous year. The overall reduction in income and expenditure during the reporting period reflects the fact that no conferences were able to be held due to Covid-19 restrictions.

### Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Trustees continue to pay close attention to the level of reserves in particular reference to the impact of the Covid-19 pandemic.

On behalf of the Board of Trustees

D J Young  
Trustee



Date: 05/09/2021

## **HARVEST ALLIANCE UK**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing accounts giving a true and fair view, the trustees should follow best practice

and: select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HARVEST ALLIANCE UK

## Independent Examiner's Report to the Trustees of Harvest Alliance UK

We report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 13.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's statement

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

### Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**HB Accountants**  
Chartered Accountants  
Plumpton House  
Plumpton Road  
Hoddesdon  
Herts  
EN11 0LB

Date: 26/10/21

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Incoming resources from generated funds</b>					
Voluntary income	3	27,418	-	27,418	59,270
Activities for generating funds	4	-	-	-	11,802
Investment Income	5	31	-	31	81
		<b>27,449</b>	<b>-</b>	<b>27,449</b>	<b>71,153</b>
<b>Resources expended</b>					
	6				
<b>Charitable activities</b>					
Advancement of the Christian Faith		23,959	1,900	25,859	73,345
Relief of needs and hardship		-	-	-	-
		<b>23,959</b>	<b>1,900</b>	<b>25,859</b>	<b>73,345</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>		<b>3,490</b>	<b>(1,900)</b>	<b>1,590</b>	<b>(2,192)</b>
Fund balances at 1 January 2020		43,389	1,900	45,289	47,481
<b>Fund balances at 31 December 2020</b>		<b>46,879</b>	<b>-</b>	<b>46,879</b>	<b>45,289</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARVEST ALLIANCE UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Incoming resources from generated funds</b>				
Voluntary income	55,393	3,877	59,270	83,227
Activities for generating funds	11,802	-	11,802	11,716
Investment Income	81	-	81	22
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>67,276</b>	<b>3,877</b>	<b>71,153</b>	<b>94,965</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Advancement of the Christian Faith	63,550	9,795	73,345	81,681
Relief of needs and hardship	-	-	-	3,448
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>	<b>63,550</b>	<b>9,795</b>	<b>73,345</b>	<b>85,129</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (deficit) for the year/ Net movement in funds</b>	<b>3,726</b>	<b>(5,918)</b>	<b>(2,192)</b>	<b>9,836</b>
Fund balances at 1 January 2018	39,663	7,818	47,481	37,645
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 December 2019</b>	<b>43,389</b>	<b>1,900</b>	<b>45,289</b>	<b>47,481</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		1,115		1,665
<b>Current assets</b>					
Debtors	12	3,099		7,951	
Cash at bank and in hand		43,941		36,523	
		<b>47,040</b>		<b>44,474</b>	
<b>Creditors: amounts falling due within one year</b>	13	<b>1,276</b>		<b>850</b>	
<b>Net current assets</b>			<b>45,764</b>		<b>43,624</b>
<b>Total assets less current liabilities</b>			<b>46,879</b>		<b>45,289</b>
<b>Income funds</b>					
Restricted Funds	14		-		1,900
Unrestricted Funds			46,879		43,389
			<b>46,879</b>		<b>45,289</b>

The accounts were approved by the Trustees on 5<sup>th</sup> September 2021



D J Young  
Trustee

## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 Accounting policies

##### Charity information

Harvest Alliance UK is a Trust.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2020). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

#### 1.5 Resources expended

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HARVEST ALLIANCE UK

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 Accounting policies (continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Partner contributions	24,606	-	24,606	39,770
Conference offerings	-	-	-	16,753
Other offerings	2,250	-	2,250	1,255
Income tax reclaimable	562	-	562	1,492
	<b>27,418</b>	<b>-</b>	<b>27,418</b>	<b>59,270</b>

4 Activities in furtherance of the charity's objects

	£	£
Conference fees	-	11,802
Other income	-	-
	<b>-</b>	<b>11,802</b>

5 Investment Income

	£	£
Interest receivable	31	81

6 Total resources expended

	Costs	Grant funding	Total	Total
See also note:	7	8		
	£	£	£	£

**Charitable activities**

Advancement of the Christian Faith

Activities undertaken directly	23,459		23,459	53,615
Grant funding of activities		2,400	2,400	19,730
Total	23,459	2,400	25,859	73,345

Relief of needs and hardship

Grant funding of activities		-	-	-
Total	23,459	2,400	25,859	73,345

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Activities undertaken directly

	£ 2020	£ 2019
Costs relating to advancement of the Christian faith comprise:		
Conference costs	-	19,659
Other Meetings	34	696
Motor and travel	2,055	11,845
Trustee meetings	-	1,249
Telephone	589	609
Office supplies	438	440
Postage	8	1
Ministry	15,000	15,000
Administration	600	600
Bank charges	22	53
Governance costs	800	770
Depreciation	550	821
Publicity	299	-
Professional services	-	400
IT and Website design	2,306	1,008
Sundry expenses	758	464
	<b>23,459</b>	<b>53,615</b>

8 Grants payable

	Grants to institutions £	Grants to individuals £	Total 2020 £	Total 2019 £
Advancement of the Christian Faith	500	1,900	2,400	19,730
Relief of needs and hardship	-	-	-	-
	<b>500</b>	<b>1,900</b>	<b>2,400</b>	<b>19,730</b>
Restricted Grants			1,900	9,795
Unrestricted Grants			500	9,935
			<b>2,400</b>	<b>19,730</b>

Grants to institutions relating to advancement of the Christian faith comprise:

Partners in Harvest International	-	2,830
Spread the Fire Inc	-	500
Catch The Fire World	-	250
Harvest Church	500	-
	<b>500</b>	<b>3,580</b>

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Governance costs

	£	£
	2020	2019
Governance costs relating to the Advancement of the Christian Faith are:		
Independent examination fees	800	770
	<u>800</u>	<u>770</u>

10 Trustees

R Oldland received £15,000 for services rendered to the charity (2019: £15,500)  
 R Kilpatrick received £nil for services rendered to the charity (2019: £500)  
 3 trustees were reimbursed for expenses paid in the year (2019: 4)  
 Expenses paid in the year, primarily travel and accommodation totalled £2,678 (2019: £12,438)

11 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
1 January 2020	2,955
Additions	-
Disposals	-
	<u>2,955</u>
<b>At 31 December 2020</b>	<u>2,955</u>
<b>Depreciation</b>	
1 January 2020	1,290
Charge for the year	550
Disposals	-
	<u>1,840</u>
<b>At 31 December 2020</b>	<u>1,840</u>
<b>Net book value:</b>	
<b>At 31 December 2020</b>	<u>1,115</u>
<b>At 31 December 2019</b>	<u>1,665</u>

12 Debtors

	£	£
	2020	2019
Income tax recoverable	-	917
Prepayments and accrued income	2,498	6,544
Other debtors	601	490
	<u>3,099</u>	<u>7,951</u>
	<u>3,099</u>	<u>7,951</u>

13 Creditors: amounts falling due within one year

	£	£
	2020	2019
Accruals	1,276	850
	<u>1,276</u>	<u>850</u>

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Special gifts fund	1,900	-	(1,900)	-	-
	<u>1,900</u>	<u>-</u>	<u>(1,900)</u>	<u>-</u>	<u>-</u>

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

YEAR ENDED 31 DECEMBER 2019

	Movement in funds				Balance at 31 December 2019
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Special gifts fund	7,818	3,877	(9,795)	-	1,900
	<u>7,818</u>	<u>3,877</u>	<u>(9,795)</u>	<u>-</u>	<u>1,900</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	1,115	-	1,115
Current assets	47,040	-	47,040
Creditors: amounts falling due within one year	(1,276)	-	(1,276)
	<u>46,879</u>	<u>-</u>	<u>46,879</u>
	<u>46,879</u>	<u>-</u>	<u>46,879</u>

16 Related Party Transactions

There were no disclosable related party transactions during the year (2019: none)