

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

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 Herts EN11 0LB
Bankers	National Westminster Bank Plc 9 Bank Court Hemel Hempstead Herts HP1 1FB

HARVEST ALLIANCE UK

CONTENTS

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

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 HAUK.

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

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

HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

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

The accounts were approved by the Trustees on 5th 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
	27,418	-	27,418	59,270

4 Activities in furtherance of the charity's objects

	£	£
Conference fees	-	11,802
Other income	-	-
	-	11,802

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
	23,459	53,615

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	-	-	-	-
	500	1,900	2,400	19,730
Restricted Grants			1,900	9,795
Unrestricted Grants			500	9,935
			2,400	19,730

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	-
	500	3,580

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

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:

	Balance at 1 January 2020	Movement in funds			Balance at 31 December 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

	Balance at 1 January 2019	Movement in funds			Balance at 31 December 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)