

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

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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

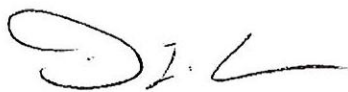
The main income of the charity is received through contributions from member churches and ministries plus the conferences. Income for the year included the raising of significant funds for relief aid for Ukraine in the sum of £17,716. For the year ending 31st December 2022 total income was £45,188, up £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.

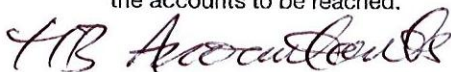
Basis of independent examiner's statement

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 £
Incoming resources from generated funds					
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
Total incoming resources		27,472	17,716	45,188	30,074
Resources expended					
	6				
Charitable activities					
Advancement of the Christian Faith		41,811	-	41,811	35,829
Relief of needs and hardship		-	17,716	17,716	2,000
Total resources expended		41,811	17,716	59,527	37,829
Net income (deficit) for the year/ Net movement in funds		(14,339)	0	(14,339)	(7,755)
Fund balances at 1 January 2022		39,124	-	39,124	46,879
Fund balances at 31 December 2022		24,785	-	24,785	39,124

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

HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		793		747
Current assets					
Debtors	11	1,862		2,247	
Cash at bank and in hand		26,513		40,332	
		<u>28,375</u>		<u>42,579</u>	
Creditors: amounts falling due within one year	12	4,383		4,202	
		<u>23,992</u>		<u>38,377</u>	
Net current assets			23,992		38,377
Total assets less current liabilities			<u>24,785</u>		<u>39,124</u>
Income funds					
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
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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 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
	25,210	17,716	42,926	27,055

4 Activities in furtherance of the charity's objects

	£	£
Conference and event fees	2,205	2,000
Other income	-	1,015
	2,205	3,015

5 Investment Income

	£	£
Interest receivable	57	4

6 Total resources expended

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

Charitable activities

Advancement of the Christian Faith

Activities undertaken

directly

Grant funding of
activities

40,211	40,211	35,087
	1,600	742

Total

40,211	1,600	41,811	35,829
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Relief of needs and hardship

Grant funding of
activities

17,716	17,716	2,000
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Total

40,211	19,316	59,527	37,829
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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
	40,211	35,087

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
	17,716	1,600	19,316	2,742
Restricted Grants			17,716	-
Unrestricted Grants			1,600	2,742
			19,316	2,742

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

Steve Lee Ministries	-	100
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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	-
	17,716	1,000

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	
	At 31 December 2022	3,274	
	Depreciation		
	1 January 2022	2,208	
	Charge for the year	273	
	At 31 December 2022	2,481	
Net book value:	At 31 December 2022	793	
	At 31 December 2021	747	

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

11 Debtors

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	Incoming resources	Movement in funds Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
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	Incoming resources	Movement in funds Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
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)