

**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**

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# **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 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. 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
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>46,929</b>	<b>-</b>	<b>46,929</b>	<b>39,303</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<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	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		<b>47,723</b>	<b>-</b>	<b>47,723</b>	<b>42,227</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<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
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 December 2024</b>		<b>21,067</b>	<b>-</b>	<b>21,067</b>	<b>21,861</b>
		<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>39,303</b>	<b>-</b>	<b>39,303</b>	<b>45,188</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>	<b>42,227</b>	<b>-</b>	<b>42,227</b>	<b>59,527</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 December 2023</b>	<b>21,861</b>	<b>-</b>	<b>21,861</b>	<b>24,785</b>
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<u>35,670</u>	<u>-</u>	<u>35,670</u>	<u>34,968</u>

### 4 Activities in furtherance of the charity's objects

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

### 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

### 7 Activities undertaken directly

Costs relating to advancement of the Christian faith comprise:

	2024 £	2023 £
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>

### 8 Grants payable

	Grants to institutions £	Grants to individuals £	Total 2024 £	Total 2023 £
Advancement of the Christian Faith	-	3,200	3,200	900
Relief of needs and hardship	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
	<u>2,000</u>	<u>3,200</u>	<u>5,200</u>	<u>900</u>
Restricted Grants			-	-
Unrestricted Grants			<u>5,200</u>	<u>900</u>
			<u>5,200</u>	<u>900</u>

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

Ins Global	2,000	-
	<u>2,000</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)