

# EDEN INTERNATIONAL

England & Wales · Charity number 1150363

## Details

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Other names	FOUNTAIN HARVEST CHURCH, FOUNTAIN HARVEST OUTREACH INTERNATIONAL, HARVESTSPRINGS INTERNATIONAL
Status	Registered
Legal form	Trust
Registered	2013-01-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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London  
SE26 5BN

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

## Activities

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**Objects:** 1) TO ADVANCE THE CHRISTIAN RELIGION IN PARTICULAR BUT NOT EXCLUSIVELY IN THE UNITED KINGDOM AND KENYA FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, OUTREACHES, LECTURES AND PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE CHRISTIAN FAITH TO ENLIGHTEN OTHERS ABOUT THE NEED TO CONTRIBUTE POSITIVELY TO THE SOCIETY. 2)THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE IN KENYA, ESPECIALLY CHILDREN BY PROVIDING SUCH PERSONS WITH FOOD, SHELTER, CLOTHING, EDUCATION, SCHOOL UNIFORMS, RECREATION, MEDICAL AND OTHER SUCH SUPPORT AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS.

**Activities:** Relieve financial hardship through economic investment,empowerment and development of key infrastructure necessary for life essentials in the UK & Africa. Facilitate sustainable wealth and maintenance of developed infrastructure through training, coaching, education and strengthening positive moral values by teaching the ethical gospel. Supporting displaced and orphaned children in Kenya.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** IN PARTICULAR BUT NOT EXCLUSIVELY IN THE UNITED KINGDOM AND KENYA
- Kenya
- Nigeria
- Croydon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£51,488	£57,644	-	-
2024-03-31	£67,946	£45,479	-	-
2023-03-31	£38,734	£42,498	-	-
2022-03-31	£40,075	£33,273	-	-
2021-03-31	£35,330	£27,011	-	-

## Trustees

Name	Role	Appointed
Dr PATRICIA IVAN	Chair	2012-12-04
OMOTAYO TABITHA RICHARDS		2018-01-13
Samuel Adewale Adeniji		2020-05-14

**EDEN INTERNATIONAL**

England & Wales - Charity number 1150363

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# Accounts

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**EDEN INTERNATIONAL**

**Charity No. 1150363**

**Trustees' Report**

**and**

**Unaudited Accounts**

**31 March 2025**

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1150363**

### **Principal Office**

Unit A4, Broomsleigh Business Park, Sydenham, London, SE26 5BN

### **Trustees**

The following Trustees served during the year:

1. Patricia Ivan
2. Samuel Adeniji
3. Omotayo Richards

### **Independent Examiner**

Alfred Kwesi Hanson FCCA  
Hanson & Associates  
Chartered Certified Accountants  
Anerley Business Centre  
Anerley Road  
London SE20 8DB

## **OBJECTIVES AND ACTIVITIES**

1. Missions and outreach work
2. Community work
3. Faith education

## ACHIEVEMENTS AND PERFORMANCE

2025 was a year of consolidation and strengthened governance for the charity. The Board continued to exercise active oversight in line with its legal responsibilities, building on the governance reforms implemented in 2024. In accordance with a competency-led approach to trustee appointment, the Board resolved not to appoint new trustees during the year. Instead, potential candidates were given the opportunity to gain experience in relevant operational areas prior to any formal appointment. This approach is intended to ensure that future trustee appointments are demonstrably aligned with the skills, experience, and accountability required to fulfil trustee duties effectively.

Based on the charity's operational activity and strategic priorities during 2025, the Board has identified Operations and Media & Public Relations as priority areas for future trustee appointments. This assessment reflects the need to support effective delivery, strengthen external communications, and maintain transparency with stakeholders.

All governance policies introduced in 2024 were fully implemented during 2025. The Board also commenced a structured review of the finance policy, supported by internal restructuring designed to strengthen financial controls, accountability, and segregation of duties. This work is ongoing and is scheduled for full implementation in 2026.

The charity's UK activities continued to advance its charitable objectives through Christian education and community engagement. During 2025, outreach activity was expanded to include targeted support for homeless individuals and initiatives aimed at raising awareness of mental health and wellbeing. These activities were delivered in furtherance of the charity's public benefit and were aligned with its stated mission and values.

Across direct engagement and online activities, the charity estimates that it reached over 1,000 individuals during the year. The Board continues to pursue collaborative relationships with local and international organisations whose objectives are closely aligned with those of the charity, recognising the role of partnerships in achieving sustainable impact. The Board also acknowledges that volunteer capacity and funding levels continue to constrain the scale of delivery and continues to manage these limitations prudently.

In relation to its former activities in Kenya, the charity confirms that there was no re-engagement with the previous Kenya team during 2025. Consequently, no further financial exposure or losses were incurred, and the Board considers the associated governance and financial risks to be contained and closed.

With regards to the revised Kenya engagement model, the Board exercised caution throughout 2025 and resolved to defer local NGO registration in order to further assess long-term financial commitments and the effectiveness of accountability arrangements. During the year, the charity continued to sponsor seven children through their education and provided support for their basic needs. Additional support was provided during the Christmas period to ensure that the sponsored children and their families were able to participate in seasonal celebrations.

Financial exposure relating to Kenya was deliberately limited and subject to strict procurement and audit processes to ensure funds were applied solely for their intended charitable purposes. The Board remains satisfied that appropriate governance arrangements are in place; however, it continues to monitor this activity closely and will formally review the charity's level of commitment during 2026. The Board also continues to ensure that international activity does not compromise the charity's ability to deliver its charitable objectives within the UK.



Looking ahead, the charity's priorities for 2026 include further strengthening of governance through the appointment of suitably skilled and experienced trustees and pursuing controlled growth. This growth will be focused on targeted outreach activities that clearly advance the charity's purposes and support beneficiaries to become positive and active contributors across family, community, media, business, and wider society.

Signed on behalf of the charity's trustees

P.O. Ivan  
Trustee  
31 March 2025





## Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 set out on page 5 to 14.

### Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

### Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe

that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;

or


- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alfred Kwesi Hanson FCCA

Hanson & Associates  
Chartered Certified Accountants





Anerley Business Centre  
Anerley Road  
London SE20 8DB

31 January 2026

**EDEN INTERNATIONAL**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	46,703	4,785	51,488	67,946
<b>Total</b>		46,703	4,785	51,488	67,946
<b>Expenditure on:</b>					
Charitable activities	4	9,123	2,195	11,318	19,027
Governance Costs	5	46,346	-	46,346	26,452
<b>Total</b>		55,469	2,195	57,644	45,479
Net gains on investments		-	-	-	-
<b>Net income</b>		(8,766)	2,590	(6,176)	22,467
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		(8,766)	2,590	(6,176)	22,467
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		(8,766)	2,590	(6,176)	22,46
<b>Reconciliation of funds:</b>					
Total funds brought forward		58,929	(18,320)	40,609	18,142
<b>Total funds carried forward</b>		50,163	(15,730)	34,433	40,609

**E DEN INTERNATIONAL****Balance Sheet**

at 31 March 2025

Charity No. 1150363

		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	7	5,659	5,584
		<u>5,659</u>	<u>5,584</u>
<b>Current assets</b>			
Cash at bank and in hand		28,534	34,285
Debtors		240	740
		<u>28,774</u>	<u>35,025</u>
<b>Creditors: Amount falling due within one year</b>	8	-	
		<u>34,433</u>	<u>35,025</u>
<b>Net current assets</b>		<u>34,433</u>	<u>35,025</u>
<b>Total assets less current liabilities</b>		<u>34,433</u>	<u>40,609</u>
<b>Net assets excluding pension asset or liability</b>		<u>34,433</u>	<u>40,069</u>
<b>Total net assets</b>		<u><u>34,433</u></u>	<u><u>40,069</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds		(15,730)	(18,321)
		<u>(15,730)</u>	<u>(18,321)</u>
<b>Unrestricted funds</b>			
General funds		50,163	58,930
	9	<u>34,433</u>	<u>40,609</u>
<b>Reserves</b>			
		<u>34,433</u>	<u>40,609</u>
<b>Total funds</b>		<u><u>34,433</u></u>	<u><u>40,609</u></u>

Approved by the trustees on 31 March 2025

And signed on their behalf by:

P.O. Ivan  
Trustee  
31 March 2025

**Notes to the Accounts****For the year ended 31 March 2025****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Income on donations and gifts Donated services and facilities	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Notes to the Accounts****Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Ministry Equipment	10% Straight Line
Fixtures & Fittings	10% Straight Line

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Notes to the Accounts

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	59,875	8,071	67,946
<b>Total</b>	<u>59,875</u>	<u>8,071</u>	<u>67,946</u>
<b>Expenditure on:</b>			
Charitable activities	14,462	4,565	19,027
Other	26,452	-	26,452
<b>Total</b>	<u>40,914</u>	<u>4,565</u>	<u>45,479</u>
<b>Net income</b>	<u>18,961</u>	<u>3,506</u>	<u>22,467</u>
<b>Net income before other gains/(losses)</b>	18,961	3,506	22,467
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>18,961</u>	<u>3,506</u>	<u>22,467</u>
<b>Reconciliation of funds:</b>			
<b>Total Funds b/forward</b>	39,969	(21,827)	18,142
<b>Total funds c/ forward</b>	<u><u>58,930</u></u>	<u><u>(18,321)</u></u>	<u><u>40,609</u></u>

## 3 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Tithes	38,933	-	41,313	40,024
Offerings	6,841	3,335	10,176	12,134
Gift Aid	-	-	-	11,610
Donations to the Ministry	640	-	640	-
Retreat Funds	-	1,070	1,070	4,178
	<u>48,794</u>	<u>4,405</u>	<u>53,199</u>	<u>67,946</u>

## 4 Expenditure on charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<i>Expenditure on charitable activities</i>				
Youth Ministry	3,451	-	3,451	46
Kenya Missions		870	870	1,965
DPWW		1,325	1,325	2,600
Donations	5,672		5,672	14,416
	<u>9,123</u>	<u>2,195</u>	<u>11,318</u>	<u>19,027</u>

## 5 Governance Costs

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Motor and travel costs	5,523	5,523	2,372
Premises costs	18,000	18,000	18,000
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,118	1,118	890
General administrative costs	21,015	21,015	4,540
Legal and professional costs	690	690	650
	<u>46,346</u>	<u>46,346</u>	<u>26,452</u>

## 6 Staff costs

No employee received emoluments in excess of £60,000.

## 7 Tangible fixed assets

	Ministry Equipment £	Fixtures & Fittings £	Total £
<b>Cost or revaluation</b>			
At 1 April 2024	9,330	905	10,235
Additions	1,193	-	1,193
At 31 March 2024	<u>10,523</u>	<u>905</u>	<u>11,428</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	4,203	448	4,651
Depreciation charge for the year	1,028	90	1,118
At 31 March 2025	<u>5,231</u>	<u>538</u>	<u>5,766</u>
<b>Net book values</b>			
At 31 March 2025	<u>5,292</u>	<u>366</u>	<u>5,658</u>
At 31 March 2024	<u>5,127</u>	<u>457</u>	<u>5,584</u>

## Notes to the Accounts

## 8 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	-	-
Other loans	-	-
Other creditors	-	-
Accruals and deferred income	-	-
	<u>-</u>	<u>-</u>

## 9 Movement in funds

	At 1 April 2024	Incoming resources (including other (gains/losses) 2025	Resources expended 2025	At 31 March 2025
	£	£	£	£
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Offerings - Kenya	1,928	3,335	(870)	4,393
Offerings - Other	-	-	-	-
Retreat	639	1,450	-	2,089
DPWW	1,035	-	(1,325)	(290)
<i>Total</i>	<u>3,602</u>	<u>4,785</u>	<u>(2,195)</u>	<u>6,192</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	37,007	46,703	(55,469)	28,241
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>40,609</u>	<u>51,488</u>	<u>(57,664)</u>	<u>34,433</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Offerings - Kenya For Kenya Missions

Retreat Retreats

## 10 Analysis of net assets between funds

	Unrestricted 2025	Restricted 2025	Total 2025
	£	£	£
Fixed assets	5,659	-	5,659
Net current assets	28,774	-	28,774
	<u>34,433</u>	<u>0</u>	<u>34,433</u>

**11 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash Flows</b>	<b>At 31</b>
	<b>2024</b>	<b>2024</b>	<b>March</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	35,025	(5,751)	29,274
	<u>35,025</u>	<u>(5,751)</u>	<u>29,274</u>
Borrowings	-	(500)	(500)
Bank loans	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net debt	<u>35,025</u>	<u>(6,251)</u>	<u>28,774</u>

**E DEN INTERNATIONAL**  
**Statement of Cash flows**  
**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	(6,176)	22,466
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	1,118	890
Other gains/losses	-	-
(Decrease)/Increase in trade and other receivables	500	(740)
<b>Net cash provided by operating activities</b>	<u>(4,558)</u>	<u>22,616</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(1,193)	(1,466)
<b>Net cash used in investing activities</b>	<u>(5,751)</u>	<u>21,150</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(0)	(10)
<b>Net cash (used in)/from financing activities</b>	<u>(0)</u>	<u>(10)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(5,751)	21,140
<b>Cash and cash equivalents at the beginning of the year</b>	34,284	13,144
<b>Cash and cash equivalents at the end of the year</b>	<u>28,533</u>	<u>34,284</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	28,533	34,284
	<u>28,533</u>	<u>34,284</u>

**EDEN INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	38,933	-	38,933	40,024
Tithes		-		
Offerings	5,130	3,335	8,465	12,134
Gift Aid	-	-	-	11,610
Donations to the Ministry	2,640		2,640	
Retreat Funds	-	1,450	1,450	4,178
	<u>46,703</u>	<u>4,785</u>	<u>51,488</u>	<u>67,946</u>
<b>Total income and endowments</b>	<b>46,703</b>	<b>4,785</b>	<b>51,488</b>	<b>67,946</b>
<b>Expenditure on:</b>				
Charitable Activities				
Youth Ministry	3,451	-	3,451	46
DPWW	-	1,325	1,325	1,325
Donations	5,672		5,672	14,416
Kenya Missions	-	870	870	1,965
	<u>9,123</u>	<u>2,195</u>	<u>11,318</u>	<u>19,027</u>
	<u>9,123</u>	<u>2,195</u>	<u>11,318</u>	<u>19,027</u>
<b>Total Expenditure on Charitable Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Governance Costs</b>				
Employee costs				
Staff training	-	-	-	-
Staff welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Motor and travel costs				
Vehicles - Leasing and hire costs	-	-	-	-
Travel and subsistence	5,523	-	5,523	4,263
	<u>5,523</u>	<u>-</u>	<u>5,523</u>	<u>4,263</u>
Premises costs				
Rent	18,000	-	18,000	18,000
	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>18,000</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Ministry Equipment	1,028	-	1,028	805
Depreciation of Fixtures & Fittings	90	-	90	85
Bank charges	612	-	612	128

**EDEN INTERNATIONAL****Detailed Statement of Financial Activities**

Software, IT support & related costs	(183)	-	(183)	141
Subscriptions	540	-	540	713
Stationery & Printing				-
General expenses	13,557	-	13,557	156
Venue Hire	2,692	-	2,692	1,425
Subsistence	3,451		3,451	-
Telephone, fax and broadband	346	-	346	86
	<u>22,133</u>	<u>-</u>	<u>22,133</u>	<u>3,539</u>
Legal and professional costs				
Accountancy and bookkeeping	690	-	690	650
	<u>690</u>	<u>-</u>	<u>690</u>	<u>-</u>
<b>Total of expenditure of Charitable Activities and Governance Costs</b>	<u>55,469</u>	<u>2,195</u>	<u>57,664</u>	<u>45,479</u>
<b>Total expenditure</b>	<u>55,469</u>	<u>2,195</u>	<u>57,664</u>	<u>45,479</u>
Net gains on investments	-	-	-	-
	<u>(8,766)</u>	<u>2,590</u>	<u>(6,176)</u>	<u>22,466</u>
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	<u>(8,766)</u>	<u>2,590</u>	<u>(6,176)</u>	<u>22,466</u>
Other Gains	-	-	-	-
	<u>(8,766)</u>	<u>2,590</u>	<u>(6,176)</u>	<u>22,466</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward	58,929	(18,320)	40,609	18,142
<b>Total funds carried forward</b>	<u>50,163</u>	<u>(15,730)</u>	<u>34,433</u>	<u>40,609</u>

**EDEN INTERNATIONAL**

England & Wales - Charity number 1150363

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# Accounts

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**EDEN INTERNATIONAL**

**Charity No. 1150363**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1150363**

**Principal Office**

Unit A4, Broomsleigh Business Park, Sydenham, London, SE26 5BN

**Trustees**

The following Trustees served during the year:

1. Patricia Ivan
2. Samuel Adeniji
3. Omotayo Richards

**Independent Examiner**

Alfred Kwesi Hanson FCCA  
Hanson & Associates  
Chartered Certified Accountants  
Anerley Business Centre  
Anerley Road  
London SE20 8DB

**OBJECTIVES AND ACTIVITIES**

1. Missions and outreach work
2. Community work
3. Faith education

## **ACHIEVEMENTS AND PERFORMANCE**

2024 was a transformative year for the charity. The Board resigned trustees who have disengaged due to family circumstances in accordance with its constitution. In 2024, the Board embarked on rebranding the charity to a name that better portrays its values, vision and missions.

The streamlining of the board of trustees has enabled the trustees to reflect on the needs of the charity and trustee roles. These aspects have been carefully considered by the Board of trustees and it is anticipated that strategic elections will be made in 2025. These elections aim to propel forward the mission, aims and objectives of the charity. The recruitment process will be largely based on competence and experience. This approach will help the charity deliver high quality outcomes to its beneficiaries.

The UK activities continue its investment in Christian education and with a strong focus on empowering the younger generation (10yrs – 30yrs). There has also been a strong focus on building alliances that will help to maintain a sustainable delivery of the Charity's mission and objective on a longer-term. The corporate governance and accountability structure for its UK operations continues to comply with the Charity Commissions guidelines. Additional policies and committees were also implemented in 2024 to ensure continuity of a robust approach to governance. Our reporting to stakeholders was also enhanced in 2024. Better forecasting and planning processes were designed and implemented. Further implementation is expected in 2025.

The charity in 2024 maintained its stance on establishing better governance with regards to its activities in Kenya. The stipulated measures as reported in the 2023 annual report were strongly enforced for its Kenya activities due to identification of this region as being weak in controls around governance.

Despite implementing processes that will allow for greater accountability and financial prudence, the leadership of that team were unwilling to adhere to this process. The outcome of the enforcement was a conclusion that the Kenya team as it was then, not capable of complying with the UK Charity Commission Regulations.

A Board decision to dis-engage with the activities in the current format as at Q1 2024 was reached and communicated to the lead of the Kenya team at the time. No further communication took place since Q1 2024 with that team.

The Board explored the recovery of the investments made into the Kenya project. These investments include a derelict building with 9 rooms, a van and 2 leased farmlands. The Board concluded that it does not have the manpower, financial resource or local knowledge to pursue this recovery at this time.

During the work in Kenya over the last decade, the chair had identified an opportunity to collaborate with 2 Kenya nationals with experience of working with international Non-Governmental Organisations (NGO) who have worked extensively with orphans. Further due diligence was completed in 2024 and a project to sponsor 7 children via guardians through their education was commenced in Q3 2024. A process of registering the NGO locally in Kenya commenced. Videos and audio recording of the process was voluntarily submitted by the new Kenya Lead. This has provided the much-needed reassurance that the due process is being followed. The Board finds the level of accountability and corporate governance satisfactory. Further exploration of the scope of the work is set to continue through 2025.

Signed on behalf of the charity's trustees

P.O. Ivan  
Trustee  
31 March 2024

## **Independent Examiner's Report to the Trustees**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 set out on page 5 to 14.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

### **Independent examiner's statement**

I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;

or

- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alfred Kwesi Hanson FCCA

Hanson & Associates  
Chartered Certified Accountants  
Anerley Business Centre  
Anerley Road  
London SE20 8DB

31 January 2025

**EDEN INTERNATIONAL**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Notes	Unrestricted funds 2024 <sup>1</sup> £	Restricted funds 2024 <sup>1</sup> £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	59,875	8,071	67,946	38,734
<b>Total</b>		59,875	8,071	67,946	38,734
<b>Expenditure on:</b>					
Charitable activities	4	14,462	4,565	19,027	16,945
Governance Costs	5	26,452	-	26,452	25,553
<b>Total</b>		40,914	4,565	45,479	42,498
Net gains on investments		-	-	-	-
<b>Net income</b>	6	18,961	3,506	22,467	(3,764)
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		18,961	3,506	22,467	(3,764)
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		18,961	3,506	22,467	(3,764)
<b>Reconciliation of funds:</b>					
Total funds brought forward		39,969	(21,827)	18,142	21,906
<b>Total funds carried forward</b>		<u>58,930</u>	<u>(18,321)</u>	<u>40,609</u>	<u>18,142</u>

**EDEN INTERNATIONAL****Balance Sheet**

at 31 March 2024

Charity No. 1150363

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	5,584	5,008
		<u>5,584</u>	<u>5,008</u>
<b>Current assets</b>			
Cash at bank and in hand		34,285	13,144
Debtors		740	-
		<u>35,025</u>	<u>13,144</u>
<b>Creditors: Amount falling due within one year</b>	9	-	(10)
		<u>35,025</u>	<u>13,134</u>
<b>Net current assets</b>		<u>40,609</u>	<u>18,142</u>
<b>Total assets less current liabilities</b>		<u>40,609</u>	<u>18,142</u>
<b>Net assets excluding pension asset or liability</b>		<u>40,609</u>	<u>18,142</u>
<b>Total net assets</b>		<u><u>40,609</u></u>	<u><u>18,142</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
Restricted income funds		(18,321)	96
		<u>(18,321)</u>	<u>96</u>
<b>Unrestricted funds</b>	10		
General funds		58,930	18,046
		<u>40,609</u>	<u>18,046</u>
<b>Reserves</b>	10		
		<u><u>40,609</u></u>	<u><u>18,142</u></u>

Approved by the trustees on 31 March 2024

And signed on their behalf by:

P.O. Ivan  
Trustee  
31 March 2024

For the year ended 31 March 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Ministry Equipment	10% Straight Line
Fixtures & Fittings	10% Straight Line

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

#### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### **Leased assets**

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are reclassified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	36,605	2,219	38,734
<b>Total</b>	<u>36,605</u>	<u>2,219</u>	<u>38,734</u>
<b>Expenditure on:</b>			
Charitable activities	5,237	11,708	16,945
Other	25,553	-	25,553
<b>Total</b>	<u>30,790</u>	<u>11,708</u>	<u>42,498</u>
<b>Net income</b>	<u>5,815</u>	<u>(9,579)</u>	<u>6,802</u>
<b>Net income before other gains/(losses)</b>	5,815	(9,579)	(3,764)
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>5,815</u>	<u>(10,662)</u>	<u>(3,764)</u>
<b>Reconciliation of funds:</b>			
<b>Total Funds b/forward</b>	34,154	(12,248)	21,906
<b>Total funds b/forward</b>	<u>39,969</u>	<u>(21,827)</u>	<u>18,142</u>
<b>Total funds c/ forward</b>			

3 Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Tithes	40,024	-	40,024	27,041
Offerings	8,241	3,893	12,134	4,046
Gift Aid	11,610		11,610	6,837
Donations to the Ministry	-	-	-	-
Retreat Funds	-	4,178	4,178	810
	<u>59,875</u>	<u>8,071</u>	<u>67,946</u>	<u>38,734</u>

4 Expenditure on charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>				
Youth Ministry	46	-	46	4,937
Kenya Missions		1,965	1,965	11,708
DPWW		2,600	2,600	
Donations	14,416		14,416	300
	-			0
	<u>14,462</u>	<u>4,565</u>	<u>19,027</u>	<u>16,945</u>

5 Governance Costs

	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Motor and travel costs	2,372	2,372	1,464
Premises costs	18,000	18,000	15,600
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	890	890	757
General administrative costs	4,540	4,540	4,692
Legal and professional costs	650	650	
	<u>26,452</u>	<u>26,452</u>	<u>22,513</u>

6 Net income before transfers

	2024 £	2023 £
This is stated after charging:		
Depreciation of owned fixed assets	890	757

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Ministry Equipment £	Fixtures & Fittings £	Total £
<b>Cost or revaluation</b>			
At 1 April 2023	7,931	838	8,769
Additions	1,399	67	1,466
At 31 March 2024	<u>9,330</u>	<u>905</u>	<u>10,235</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	3,398	363	3,761
Depreciation charge for the year	805	85	890
At 31 March 2024	<u>4,203</u>	<u>448</u>	<u>4,651</u>
<b>Net book values</b>			
At 31 March 2024	<u>5,127</u>	<u>457</u>	<u>5,584</u>
At 31 March 2023	<u>4,533</u>	<u>475</u>	<u>5,008</u>

9 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	-	10
Other loans	-	-
Other creditors	-	-
Accruals and deferred income	-	-
	<u>-</u>	<u>10</u>

10 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) 2024	Resources expended 2024	At 31 March 2024
	£	£	£	£
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Offerings - Kenya	-	3,893	(1,965)	1,928
Offerings - Other	-	-	-	-
Retreat	96	543	-	639
DPWW	-	3,635	(2,600)	1,035
<i>Total</i>	<u>96</u>	<u>8,071</u>	<u>(4,565)</u>	<u>3,602</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	18,046	59,875	(40,914)	37,007
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>18,142</u>	<u>67,946</u>	<u>(45,479)</u>	<u>40,609</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Offerings - Kenya	For Kenya Missions
Retreat	Retreats

11 Analysis of net assets between funds

	Unrestricted 2024	Restricted 2024	Total 2024
	£	£	£
Fixed assets	5,584	-	5,584
Net current assets	31,957	3,068	35,025
	<u>37,541</u>	<u>3,068</u>	<u>40,609</u>

**12 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash Flows</b>	<b>At 31</b>
	<b>2023</b>	<b>2024</b>	<b>March</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	13,144	21,881	35,025
	<u>13,144</u>	<u>21,881</u>	<u>35,025</u>
Borrowings	-	-	-
Bank loans	(10)	10	-
	<u>(10)</u>	<u>-</u>	<u>-</u>
Net debt	<u><u>13,134</u></u>	<u><u>21,891</u></u>	<u><u>35,025</u></u>

**EDEN INTERNATIONAL**  
**Statement of Cash flows**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	22,466	(3,764)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	890	757
Other gains/losses	-	-
(Decrease)/Increase in trade and other receivables	(740)	-
<b>Net cash provided by operating activities</b>	<u>22,616</u>	<u>(3,007)</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(1,466)	(2,480)
<b>Net cash used in investing activities</b>	<u>21,150</u>	<u>(5,487)</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(10)	(192)
<b>Net cash (used in)/from financing activities</b>	<u>(10)</u>	<u>(192)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	21,140	(5,679)
<b>Cash and cash equivalents at the beginning of the year</b>	13,144	18,823
<b>Cash and cash equivalents at the end of the year</b>	<u>34,284</u>	<u>13,144</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	34,284	13,144
	<u>34,284</u>	<u>13,144</u>

**EDEN INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>				
Donations and legacies	40,024	-	40,024	27,041
Tithes		-		
Offerings	8,241	3,893	12,134	4,046
Gift Aid	11,610	-	11,610	6,837
Donations to the Ministry	-			
Retreat Funds	-	4,178	4,178	810
	<u>59,874</u>	<u>8,071</u>	<u>67,946</u>	<u>38,734</u>
<b>Total income and endowments</b>	<b>59,874</b>	<b>8,071</b>	<b>67,946</b>	<b>38,734</b>
<b>Expenditure on:</b>				
Charitable Activities				
Youth Ministry	46	-	46	4,937
DPWW	-	2,600	2,600	
Donations	14,416		14,416	300
Kenya Missions	-	1,965	1,965	11,708
	<u>14,462</u>	<u>4,565</u>	<u>19,027</u>	<u>16,945</u>
<b>Total Expenditure on Charitable Activities</b>	<b>14,462</b>	<b>4,565</b>	<b>19,027</b>	<b>16,945</b>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Governance Costs</b>				
Employee costs				
Staff training	-	-	-	-
Staff welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Motor and travel costs				
Vehicles - Leasing and hire costs	-	-	-	-
Travel and subsistence	4,263	-	4,263	1,464
	<u>4,263</u>	<u>-</u>	<u>4,263</u>	<u>1,464</u>
Premises costs				
Rent	18,000	-	18,000	15,600
	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>15,600</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Ministry Equipment	805	-	805	673
Depreciation of Fixtures & Fittings	85	-	85	84
Bank charges	128	-	128	164
Software, IT support & related costs	141	-	141	73

**EDEN INTERNATIONAL****Detailed Statement of Financial Activities**

Subscriptions	713	-	713	486
Stationery & Printing				-
General expenses	156	-	156	3,372
Venue Hire	1,425	-	1,425	3,205
Subsistence	-	-	-	321
Telephone, fax and broadband	86	-	86	111
	<u>3,539</u>	<u>-</u>	<u>3,539</u>	<u>8,489</u>
Legal and professional costs				
Accountancy and bookkeeping	650	-	650	-
	<u>650</u>	<u>-</u>	<u>650</u>	<u>-</u>
<b>Total of expenditure of Charitable Activities and Governance Costs</b>	<u>40,914</u>	<u>4,565</u>	<u>45,479</u>	<u>17,917</u>
<b>Total expenditure</b>	<u>40,914</u>	<u>4,565</u>	<u>45,479</u>	<u>42,498</u>
Net gains on investments	-	-	-	-
	<u>18,960</u>	<u>3,506</u>	<u>22,466</u>	<u>(3,764)</u>
<b>Net income</b>	<u>18,960</u>	<u>3,506</u>	<u>22,466</u>	<u>(3,764)</u>
<b>Net income before other gains/(losses)</b>	<u>18,960</u>	<u>3,506</u>	<u>22,466</u>	<u>(3,764)</u>
Other Gains	-	-	-	-
	<u>18,960</u>	<u>3,506</u>	<u>22,466</u>	<u>(3,764)</u>
<b>Net movement in funds</b>	<u>18,960</u>	<u>3,506</u>	<u>22,466</u>	<u>(3,764)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	39,969	(21,827)	18,142	18,142
<b>Total funds carried forward</b>	<u>58,929</u>	<u>(18,321)</u>	<u>40,609</u>	<u>18,142</u>

**EDEN INTERNATIONAL**

England & Wales - Charity number 1150363

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# Accounts

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**HARVESTSPRINGS INTERNATIONAL**

**Charity No. 1150363**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

**HARVESTSPRINGS INTERNATIONAL**

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## **HARVESTSPRINGS INTERNATIONAL**

### **Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1150363**

##### **Principal Office**

Unit A4, Broomsleigh Business Park, Sydenham, London, SE26 5BN

##### **Trustees**

The following Trustees served during the year:

1. Patricia Ivan
2. Samuel Adeniji
3. Vince Perri
4. Omotayo Richards

##### **Independent Examiner**

Helen Daniels Consulting Ltd  
Chartered Certified Accountants and Registered Auditors  
98 Coldharbour Lane  
London SE5 9PU

#### **OBJECTIVES AND ACTIVITIES**

1. Missions and outreach work
2. Community work
3. Faith education

## **ACHIEVEMENTS AND PERFORMANCE**

The outcome of the independent audit conducted on the UK and Kenya operations in 2023 concluded that the Kenya operations requires implementation of a robust governance framework to reduce the risk of mismanagement of resources.

The investigation confirmed that there was no NGO application in progress. This appear to have been due to misinformation from our Kenya Stakeholders. Therefore, in line with UK Charity Commission guidelines, a restriction was placed on the further disbursement of UK funds to Kenya since February 2023 until a committee is set up that can implement the key measures for robust accountability.

The stipulated measures in accordance with the Charity Commission regulations include.

- 2 independent verifications of request for funds before disbursement
- Receipt verification
- Implementation of robust record keeping
- Registration of a NGO in Kenya
- Regular meeting with local committee members to promote accountability and reporting.

Assurance and adequate governance remain key issues that international charities experience. We intend to focus on this matter primarily in 2024, so we can efficiently manage the limited resources available to the communities that need it both in Kenya. In 2024, we aim to focus on local community initiatives in the UK.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P.O. Ivan

Trustee

31 March 2023

## **Independent Examiner's Report to the Trustees**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 set out on page 5 to 14.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
  - the accounts do not accord with such records; or
  - the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;
- or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Helen Igbagi FCCA

Helen Daniels Consulting Ltd  
98 Coldharbour Lane  
London SE5 9U

31 January 2024

**HARVESTSPRINGS INTERNATIONAL**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Notes	Unrestricted funds 2023 <sup>1</sup> £	Restricted funds 2023 <sup>1</sup> £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3	36,605	2,129	38,734	40,075
<b>Total</b>		<b>36,605</b>	<b>2,129</b>	<b>38,734</b>	<b>40,075</b>
<b>Expenditure on:</b>					
Charitable activities	4	5,237	11,708	16,945	15,356
Other	5	25,553	-	25,553	17,917
<b>Total</b>		<b>30,790</b>	<b>11,708</b>	<b>42,498</b>	<b>33,273</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	6	<b>5,815</b>	<b>(9,579)</b>	<b>(3,764)</b>	<b>6,802</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>5,815</b>	<b>(9,579)</b>	<b>(3,764)</b>	<b>6,802</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>5,815</b>	<b>(9,579)</b>	<b>(3,764)</b>	<b>6,802</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		34,154	(12,248)	21,906	15,104
<b>Total funds carried forward</b>		<b>39,969</b>	<b>(21,827)</b>	<b>18,142</b>	<b>21,906</b>

**HARVESTSPRINGS INTERNATIONAL****Balance Sheet**

at 31 March 2023

Charity No. 1150363

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	5,008	3,285
		<u>5,008</u>	<u>3,285</u>
<b>Current assets</b>			
Cash at bank and in hand		13,144	18,823
		<u>13,144</u>	<u>18,823</u>
<b>Creditors: Amount falling due within one year</b>	9	(10)	(202)
		<u>13,134</u>	<u>18,621</u>
<b>Net current assets</b>		13,134	18,621
<b>Total assets less current liabilities</b>		<u>18,142</u>	<u>21,906</u>
<b>Net assets excluding pension asset or liability</b>		<u>18,142</u>	<u>21,906</u>
<b>Total net assets</b>		<u><u>18,142</u></u>	<u><u>21,906</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
Restricted income funds		96	2,791
		<u>96</u>	<u>2,791</u>
<b>Unrestricted funds</b>	10		
General funds		18,046	19,115
		<u>18,046</u>	<u>19,115</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<u><u>18,142</u></u>	<u><u>21,906</u></u>

Approved by the trustees on 31 March 2023

And signed on their behalf by:

P.O. Ivan  
Trustee  
31 March 2023

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## HARVESTSPRINGS INTERNATIONAL

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Ministry Equipment	10% Straight Line
Fixtures & Fittings	10% Straight Line

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are reclassified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**HARVESTSPRINGS INTERNATIONAL**

**Notes to the Accounts**

**2 Statement of Financial Activities - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	37,113	2,962	40,075
<b>Total</b>	<u>37,113</u>	<u>2,962</u>	<u>40,075</u>
<b>Expenditure on:</b>			
Charitable activities	1,732	13,624	15,356
Other	17,917	-	17,917
<b>Total</b>	<u>19,649</u>	<u>13,624</u>	<u>33,273</u>
<b>Net income</b>	<u>17,464</u>	<u>(10,662)</u>	<u>6,802</u>
<b>Net income before other gains/(losses)</b>	17,464	(10,662)	6,802
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>17,464</u>	<u>(10,662)</u>	<u>6,802</u>
<b>Reconciliation of funds:</b>			
<b>Total Funds b/forward</b>	16,690	(1,586)	15,104
<b>Total funds c/ forward</b>	<u>34,154</u>	<u>(12,248)</u>	<u>21,906</u>

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Tithes	27,041	-	27,041	22,148
Offerings	2,727	1,319	4,046	9,420
Gift Aid	6,837	-	6,837	8,837
Donations to the Ministry	-	-	-	-
Retreat Funds	-	810	810	(330)
	<u>36,605</u>	<u>2,129</u>	<u>38,734</u>	<u>40,075</u>

**4 Expenditure on charitable activities**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<i>Expenditure on charitable activities</i>				
Youth Ministry	4,937	-	4,937	1,732
Kenya Missions	-	11,708	11,708	13,624
Donations	300	-	300	-
	<u>5,237</u>	<u>11,708</u>	<u>16,945</u>	<u>15,356</u>

Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs		-	-
Motor and travel costs	1,464	1,464	88
Premises costs	15,600	15,600	15,600
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	757	757	629
General administrative costs	4,692	4,692	1,301
Legal and professional costs			299
	<u>22,513</u>	<u>22,513</u>	<u>17,917</u>

6 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	757	757

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Ministry Equipment	Fixtures & Fittings	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2022	5,451	838	6,289
Additions	2,480	-	2,480
At 31 March 2023	<u>7,931</u>	<u>838</u>	<u>8,769</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	2,725	279	3,004
Depreciation charge for the year	673	84	757
At 31 March 2023	<u>3,398</u>	<u>363</u>	<u>3,761</u>
<b>Net book values</b>			
At 31 March 2023	<u>4,533</u>	<u>475</u>	<u>5,008</u>
At 31 March 2022	<u>2,726</u>	<u>559</u>	<u>3,285</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 9 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	10	10
Other loans	-	-
Other creditors	-	192
Accruals and deferred income	-	-
	<u>10</u>	<u>202</u>

### 10 Movement in funds

	At 1 April 2022	Incoming resources (including other (gains/losses )	Resources expended	At 31 March 2023
	£	£	£	£
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Offerings - Kenya	-	1,319	(1,319)	0
Offerings - Other	-	-	-	-
Retreat	2,791	810	(3,505)	96
	-	-	-	0
<i>Total</i>	<u>-</u>	<u>2,129</u>	<u>(4,824)</u>	<u>96</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	19,115	36,605	(37,674)	18,046
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>21,906</u>	<u>38,734</u>	<u>(42,498)</u>	<u>18,142</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Offerings - Kenya	For Kenya Missions
Retreat	Retreats

### 11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	5,008	-	5,008
Net current assets	12,558	576	13,134
	<u>17,566</u>	<u>576</u>	<u>18,142</u>

**12 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash flows</b>	<b>At 31</b>
	<b>2022</b>		<b>March</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	18,823	(5,679)	13,144
	<u>18,823</u>		<u>13,144</u>
Borrowings	-	-	-
Bank loans	(10)	-	(10)
	<u>(10)</u>	<u>0</u>	<u>(10)</u>
Net debt	<u>18,813</u>	<u>(5,679)</u>	<u>13,134</u>

**HARVESTSPRINGS INTERNATIONAL****Statement of Cash flows**

for the year ended 31 March 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	(3,764)	6,802
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	757	629
Other gains/losses	-	-
(Decrease)/Increase in trade and other payables	-	-
<b>Net cash provided by operating activities</b>	<u>(3,007)</u>	<u>7,430</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(2,480)	-
<b>Net cash used in investing activities</b>	<u>(5,487)</u>	<u>-</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(192)	-
<b>Net cash (used in)/from financing activities</b>	<u>(192)</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(5,679)	7,430
<b>Cash and cash equivalents at the beginning of the year</b>	18,823	11,393
<b>Cash and cash equivalents at the end of the year</b>	<u>13,144</u>	<u>11,393</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	13,144	18,823
	<u>13,144</u>	<u>18,823</u>

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>				
Donations and legacies				
Tithes	27,041	-	27,041	2,148
Offerings	2,727	1,319	4,046	9,420
Gift Aid	6,837	-	6,837	8,837
Donations to the Ministry	-			
Retreat Funds	-	810	810	(330)
	<u>36,605</u>	<u>2,129</u>	<u>38,734</u>	<u>40,075</u>
<b>Total income and endowments</b>	<b>36,605</b>	<b>2,129</b>	<b>38,734</b>	<b>40,075</b>
<b>Expenditure on:</b>				
Charitable				
Activities				
Youth	4,937	-	4,937	1,732
Ministry	-	-	-	-
Donations	300		300	
Kenya Missions	-	11,708	11,708	13,624
	<u>5,237</u>	<u>11,708</u>	<u>16,945</u>	<u>15,536</u>
Governance costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of expenditure on charitable activities</b>	<b>5,237</b>	<b>11,708</b>	<b>16,945</b>	<b>15,356</b>
Employee costs				
Staff training	-	-	-	-
Staff welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Motor and travel costs				
Vehicles - Leasing and hire costs	-	-	-	70
Travel and subsistence	1,464	-	1,464	-
	<u>1,464</u>	<u>-</u>	<u>1,464</u>	<u>70</u>
Premises costs				
Rent	15,600	-	15,600	15,600
	<u>15,600</u>	<u>-</u>	<u>15,600</u>	<u>15,600</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Ministry Equipment	673	-	673	545
Depreciation of Fixtures & Fittings	84	-	84	84
Bank charges	164	-	164	182
Software, IT support and related costs	73	-	73	62

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**

Subscriptions	486	-	486	383
Stationery & Printing				-
General expenses	3,372	-	3,372	269
Venue Hire	3,205	-	3,205	45
Subsistence	321		321	274
Telephone, fax and broadband	111	-	111	86
	<u>8,489</u>	<u>-</u>	<u>8,489</u>	<u>1,930</u>
Legal and professional costs				
Accountancy and bookkeeping	-	-	-	299
	<u>-</u>	<u>-</u>	<u>-</u>	<u>299</u>
<b>Total of expenditure of other costs</b>		<u>11,708</u>	<u>17,917</u>	<u>17,917</u>
<b>Total expenditure</b>	<u>30,790</u>	<u>11,708</u>	<u>42,498</u>	<u>33,273</u>
Net gains on investments	-	-	-	-
	<u>5,815</u>	<u>(9,579)</u>	<u>(3,764)</u>	<u>6,802</u>
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	<u>5,815</u>	<u>(9,579)</u>	<u>(3,764)</u>	<u>6,802</u>
Other Gains	-	-	-	-
	<u>5,815</u>	<u>(9,579)</u>	<u>(3,764)</u>	<u>6,802</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward	34,154	(12,248)	21,906	15,104
<b>Total funds carried forward</b>	<u>39,969</u>	<u>(21,827)</u>	<u>18,142</u>	<u>21,906</u>

**EDEN INTERNATIONAL**

England & Wales - Charity number 1150363

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# Accounts

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**HARVESTSPRINGS INTERNATIONAL**

**Charity No. 1150363**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

**HARVESTSPRINGS INTERNATIONAL**

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## **HARVESTSPRINGS INTERNATIONAL**

### **Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1150363**

##### **Principal Office**

Unit A4, Broomsleigh Business Park, Sydenham, London, SE26 5BN

##### **Trustees**

The following Trustees served during the year:

1. Patricia Ivan
2. Samuel Adeniji
3. Vince Perri
4. Omotayo Richards

##### **Accountants**

Marie-Andree Scott

#### **OBJECTIVES AND ACTIVITIES**

1. Missions and outreach work
2. Community work
3. Faith education

## **ACHIEVEMENTS AND PERFORMANCE**

Due to the impact of COVID-19, activities have remained largely limited to the provision of sustenance for our children. Ensuring they have 3 meals a day, clothes including school uniforms and educational materials.

We have experienced significant delays in the release of the NGO registration certificate by the Kenya government Non-Governmental Charity board. We are now investigating the root cause of the delay as the certificate should have been issued in February 2022.

The board of trustees believe it is prudent to limit further infrastructural investments in Kenya until an administrative trip can be completed to put in place a more robust assurance process including establishing the root cause for the delay or non-issue of the NGO certificate.

Assurance and adequate governance remain key issues that international charities experience and must manage when they have operations based in remote Africa.

### **Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P.O. Ivan

Trustee

31 March 2022

**HARVESTSPRINGS INTERNATIONAL**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

		Unrestricted funds 2022 <sup>1</sup> £	Restricted funds 2022 <sup>1</sup> £	Total funds 2022 £	Total funds 2021 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	37,113	2,962	40,075	35,331
<b>Total</b>		37,113	2,962	40,075	35,331
<b>Expenditure on:</b>					
Charitable activities	4	1,732	13,624	15,356	9,349
Other	5	17,917	-	17,917	17,663
<b>Total</b>		19,649	13,624	33,273	27,012
Net gains on investments		-	-	-	-
<b>Net income</b>	6	17,464	(10,662)	6,802	8,319
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		17,464	(10,662)	6,802	8,319
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		17,464	(10,662)	6,802	8,319
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,690	(1,586)	15,104	15,104
<b>Total funds carried forward</b>		<u>34,154</u>	<u>(12,248)</u>	<u>21,906</u>	<u>15,104</u>

**HARVESTSPRINGS INTERNATIONAL****Balance Sheet**at **31 March 2022**

Charity No. 1150363

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	3,285	3,914
		<u>3,285</u>	<u>3,914</u>
<b>Current assets</b>			
Cash at bank and in hand		18,823	11,393
		<u>18,823</u>	<u>11,393</u>
<b>Creditors: Amount falling due within one year</b>	9	(202)	(203)
		<u>18,621</u>	<u>11,190</u>
<b>Net current assets</b>		18,621	11,190
<b>Total assets less current liabilities</b>		<u>21,906</u>	<u>15,104</u>
<b>Net assets excluding pension asset or liability</b>		21,906	15,104
		<u>21,906</u>	<u>15,104</u>
<b>Total net assets</b>		<u><u>21,906</u></u>	<u><u>15,104</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
Restricted income funds		2,791	3,121
		<u>2,791</u>	<u>3,121</u>
<b>Unrestricted funds</b>	10		
General funds		19,115	11,983
		<u>19,115</u>	<u>11,983</u>
<b>Reserves</b>	10		
		<u>21,906</u>	<u>15,104</u>
<b>Total funds</b>		<u><u>21,906</u></u>	<u><u>15,104</u></u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

P.O. Ivan  
Trustee  
31 March 2022

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## HARVESTSPRINGS INTERNATIONAL

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Ministry Equipment	10% Straight Line
Fixtures & Fittings	10% Straight Line

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are reclassified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	31,535	3,796	35,331
<b>Total</b>	<u>31,535</u>	<u>3,796</u>	<u>3,796</u>
<b>Expenditure on:</b>			
Charitable activities	246	9,103	9,349
Other	17,663	-	16,922
<b>Total</b>	<u>17,909</u>	<u>9,103</u>	<u>27,012</u>
<b>Net income</b>	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>
<b>Net income before other gains/(losses)</b>	13,626	(5,307)	8,319
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>
<b>Reconciliation of funds:</b>			
<b>Total Funds b/forward</b>	<u>3,064</u>	<u>3,721</u>	<u>6,785</u>
<b>Total funds c/ forward</b>	<u><u>16,690</u></u>	<u><u>(1,586)</u></u>	<u><u>15,104</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Tithes	22,148	-	22,148	20,349
Offerings	6,128	3,292	9,420	9,273
Gift Aid	8,837	-	8,837	6,310
Donations to the Ministry	-	-	-	-
Retreat Funds	-	(330)	(330)	(600)
	<u>37,113</u>	<u>2,962</u>	<u>40,075</u>	<u>35,331</u>

4 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>				
Youth Ministry	1,732	-	1,732	55
Kenya Missions		13,624	13,624	9,103
<i>Governance costs</i>				191
	<u>1,732</u>	<u>13,624</u>	<u>15,356</u>	<u>9,349</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 5 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs		-	-
Motor and travel costs	88	88	70
Premises costs	15,600	15,600	15,600
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	629	629	628
General administrative costs	1,301	1,301	1,085
Legal and professional costs	299	299	280
	<u>17,917</u>	<u>17,917</u>	<u>17,663</u>

### 6 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	629	628

### 7 Staff costs

No employee received emoluments in excess of £60,000.

### 8 Tangible fixed assets

	Ministry Equipment	Fixtures & Fittings	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2021	5,451	838	6,289
Additions	-	-	-
At 31 March 2022	<u>5,451</u>	<u>838</u>	<u>6,289</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	2,180	195	2,375
Depreciation charge for the year	545	84	629
At 31 March 2021	<u>2,725</u>	<u>279</u>	<u>3,004</u>
<b>Net book values</b>			
At 31 March 2022	<u>2,726</u>	<u>559</u>	<u>3,285</u>
At 31 March 2021	<u>3,271</u>	<u>643</u>	<u>3,914</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 9 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	10	10
Other loans	-	-
Other creditors	192	193
Accruals and deferred income	-	-
	<u>202</u>	<u>203</u>

### 10 Movement in funds

	At 1 April 2021	Incoming resources (including other (gains/losses ) £	Resources expended £	At 31 March 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Offerings - Kenya	-	3,292	(3,292)	0
Offerings - Other	-	-	-	-
Retreat	3,121	-	(330)	2,791
Retreat	-	-	-	0
<i>Total</i>	<u>3,121</u>	<u>3,292</u>	<u>(3,622)</u>	<u>2,791</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	11,983	36,783	(29,651)	19,115
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>15,104</u>	<u>40,075</u>	<u>(33,273)</u>	<u>21,906</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Offerings - Kenya	For Kenya Missions
Retreat	Retreats

### 11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	3,285	-	3,285
Net current assets	15,033	3,588	18,621
	<u>18,318</u>	<u>3,588</u>	<u>21,906</u>

**HARVESTSPRINGS INTERNATIONAL****Notes to the Accounts****12 Reconciliation of net debt**

	<b>At 1 April 2021</b>	<b>Cash flows</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	11,393	7,430	18,823
	<u>11,393</u>	<u>7,430</u>	<u>18,823</u>
Borrowings	-	-	-
Bank loans	(10)	-	(10)
	<u>(10)</u>	<u>0</u>	<u>(10)</u>
Net debt	<u>11,383</u>	<u>7,430</u>	<u>18,813</u>

**HARVESTSPRINGS INTERNATIONAL****Statement of Cash flows**

for the year ended 31 March 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	6,802	8,319
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	628	628
Other gains/losses	-	-
(Decrease)/Increase in trade and other payables	-	-
<b>Net cash provided by operating activities</b>	<u>7,430</u>	<u>8,947</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	-	-
<b>Net cash used in investing activities</b>	<u>-</u>	<u>-</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	-	(824)
<b>Net cash (used in)/from financing activities</b>	<u>-</u>	<u>(824)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	7,430	8,123
<b>Cash and cash equivalents at the beginning of the year</b>	11,393	3,270
<b>Cash and cash equivalents at the end of the year</b>	<u>11,393</u>	<u>11,393</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	18,823	11,393
	<u>18,823</u>	<u>11,393</u>

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies				
Tithes	22,148	-	22,148	20,348
Offerings	6,128	3,292	9,420	9,273
Gift Aid	8,837	-	8,837	6,310
Donations to the Ministry	-			
Retreat Funds	-	(330)	(330)	(600)
	<u>37,113</u>	<u>2,962</u>	<u>40,075</u>	<u>35,331</u>
<b>Total income and endowments</b>	<b>37,113</b>	<b>2,962</b>	<b>40,075</b>	<b>35,331</b>
<b>Expenditure on:</b>				
Charitable activities				
Youth	1,732	-	1,732	-
Ministry	-	-	-	55
Donations				
Kenya Missions	-	13,624	13,624	9,103
	<u>1,732</u>	<u>13,624</u>	<u>15,356</u>	<u>9,158</u>
Governance costs				
	-	-	-	191
	-	-	-	191
	<u>-</u>	<u>-</u>	<u>-</u>	<u>191</u>
<b>Total of expenditure on charitable activities</b>	<b>1,732</b>	<b>13,624</b>	<b>15,356</b>	<b>9,349</b>
Employee costs				
Staff training	-	-	-	-
Staff welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Motor and travel costs				
Vehicles - Leasing and hire costs	88	-	88	70
Travel and subsistence	-	-	-	-
	<u>88</u>	<u>-</u>	<u>88</u>	<u>70</u>
Premises costs				
Rent	15,600	-	15,600	15,600
	<u>15,600</u>	<u>-</u>	<u>15,600</u>	<u>15,600</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Ministry Equipment	545	-	545	545
Depreciation of Fixtures & Fittings	84	-	84	83
Bank charges	182	-	182	227
Software, IT support and related costs	62	-	62	-

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**

Stationery and printing

- - -

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**HARVESTSPRINGS INTERNATIONAL****Detailed Statement of Financial Activities**

Subscriptions	383	-	383	171
General expenses	269	-	269	-
Postage	45	-	45	365
Subsistence	274	-	274	100
Telephone, fax and broadband	86	-	86	204
	<u>1,930</u>	<u>-</u>	<u>1,930</u>	<u>1,245</u>
Legal and professional costs				
Accountancy and bookkeeping	299	-	299	281
	<u>299</u>	<u>-</u>	<u>299</u>	<u>281</u>
<b>Total of expenditure of other costs</b>	<u>17,917</u>	<u>-</u>	<u>17,917</u>	<u>17,663</u>
<b>Total expenditure</b>	19,649	13,624	33,273	27,012
Net gains on investments	-	-	-	-
	<u>17,464</u>	<u>(10,662)</u>	<u>6,802</u>	<u>8,319</u>
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	17,464	(10,662)	6,802	8,319
Other Gains	-	-	-	-
	<u>17,464</u>	<u>(10,662)</u>	<u>6,802</u>	<u>8,319</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward	16,690	(1,586)	15,104	6,785
<b>Total funds carried forward</b>	<u>34,154</u>	<u>(12,248)</u>	<u>21,906</u>	<u>15,104</u>

**HARVESTSPRINGS INTERNATIONAL**

**Charity No. 1150363**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

**HARVESTSPRINGS INTERNATIONAL**

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## **HARVESTSPRINGS INTERNATIONAL**

### **Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1150363**

##### **Principal Office**

Unit A4, Broomsleigh Business Park, Sydenham, London, SE26 5BN

##### **Trustees**

The following Trustees served during the year:

1. Patricia Ivan
2. Samuel Adeniji
3. Vince Perri
4. Omotayo Richards

##### **Accountants**

Marie-Andree Scott

#### **OBJECTIVES AND ACTIVITIES**

1. Missions and outreach work
2. Community work
3. Faith education

**ACHIEVEMENTS AND PERFORMANCE**

Due to the impact of COVID-19, activities have remained largely limited to the provision of sustenance for our children. Ensuring they have 3 meals a day, clothes including school uniforms and educational materials.

We have experienced significant delays in the release of the NGO registration certificate by the Kenya government Non-Governmental Charity board. We are now investigating the root cause of the delay as the certificate should have been issued in February 2022.

The board of trustees believe it is prudent to limit further infrastructural investments in Kenya until an administrative trip can be completed to put in place a more robust assurance process including establishing the root cause for the delay or non-issue of the NGO certificate.

Assurance and adequate governance remain key issues that international charities experience and must manage when they have operations based in remote Africa.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P.O. Ivan

Trustee

31 March 2022

**HARVESTSPRINGS INTERNATIONAL**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

		Unrestricted funds 2022 <sup>1</sup> £	Restricted funds 2022 <sup>1</sup> £	Total funds 2022 £	Total funds 2021 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	37,113	2,962	40,075	35,331
<b>Total</b>		37,113	2,962	40,075	35,331
<b>Expenditure on:</b>					
Charitable activities	4	1,732	13,624	15,356	9,349
Other	5	17,917	-	17,917	17,663
<b>Total</b>		19,649	13,624	33,273	27,012
Net gains on investments		-	-	-	-
<b>Net income</b>	6	17,464	(10,662)	6,802	8,319
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		17,464	(10,662)	6,802	8,319
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		17,464	(10,662)	6,802	8,319
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,690	(1,586)	15,104	15,104
<b>Total funds carried forward</b>		<u>34,154</u>	<u>(12,248)</u>	<u>21,906</u>	<u>15,104</u>

**HARVESTSPRINGS INTERNATIONAL****Balance Sheet**at **31 March 2022**

Charity No. 1150363

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	3,285	3,914
		<u>3,285</u>	<u>3,914</u>
<b>Current assets</b>			
Cash at bank and in hand		18,823	11,393
		<u>18,823</u>	<u>11,393</u>
<b>Creditors: Amount falling due within one year</b>	9	(202)	(203)
		<u>18,621</u>	<u>11,190</u>
<b>Net current assets</b>		18,621	11,190
<b>Total assets less current liabilities</b>		<u>21,906</u>	<u>15,104</u>
<b>Net assets excluding pension asset or liability</b>		21,906	15,104
		<u>21,906</u>	<u>15,104</u>
<b>Total net assets</b>		<u><u>21,906</u></u>	<u><u>15,104</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
Restricted income funds		2,791	3,121
		<u>2,791</u>	<u>3,121</u>
<b>Unrestricted funds</b>	10		
General funds		19,115	11,983
		<u>19,115</u>	<u>11,983</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<u><u>21,906</u></u>	<u><u>15,104</u></u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

P.O. Ivan  
Trustee  
31 March 2022

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## HARVESTSPRINGS INTERNATIONAL

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Ministry Equipment	10% Straight Line
Fixtures & Fittings	10% Straight Line

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are reclassified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	31,535	3,796	35,331
<b>Total</b>	<u>31,535</u>	<u>3,796</u>	<u>3,796</u>
<b>Expenditure on:</b>			
Charitable activities	246	9,103	9,349
Other	17,663	-	16,922
<b>Total</b>	<u>17,909</u>	<u>9,103</u>	<u>27,012</u>
<b>Net income</b>	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>
<b>Net income before other gains/(losses)</b>	13,626	(5,307)	8,319
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>
<b>Reconciliation of funds:</b>			
<b>Total Funds b/forward</b>	3,064	3,721	6,785
<b>Total funds c/ forward</b>	<u><u>16,690</u></u>	<u><u>(1,586)</u></u>	<u><u>15,104</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Tithes	22,148	-	22,148	20,349
Offerings	6,128	3,292	9,420	9,273
Gift Aid	8,837	-	8,837	6,310
Donations to the Ministry	-	-	-	-
Retreat Funds	-	(330)	(330)	(600)
	<u>37,113</u>	<u>2,962</u>	<u>40,075</u>	<u>35,331</u>

4 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>				
Youth Ministry	1,732	-	1,732	55
Kenya Missions		13,624	13,624	9,103
<i>Governance costs</i>				191
	-			
	<u>1,732</u>	<u>13,624</u>	<u>15,356</u>	<u>9,349</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 5 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs		-	-
Motor and travel costs	88	88	70
Premises costs	15,600	15,600	15,600
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	629	629	628
General administrative costs	1,301	1,301	1,085
Legal and professional costs	299	299	280
	<u>17,917</u>	<u>17,917</u>	<u>17,663</u>

### 6 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	629	628

### 7 Staff costs

No employee received emoluments in excess of £60,000.

### 8 Tangible fixed assets

	Ministry Equipment	Fixtures & Fittings	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2021	5,451	838	6,289
Additions	-	-	-
At 31 March 2022	<u>5,451</u>	<u>838</u>	<u>6,289</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	2,180	195	2,375
Depreciation charge for the year	545	84	629
At 31 March 2021	<u>2,725</u>	<u>279</u>	<u>3,004</u>
<b>Net book values</b>			
At 31 March 2022	<u>2,726</u>	<u>559</u>	<u>3,285</u>
At 31 March 2021	<u>3,271</u>	<u>643</u>	<u>3,914</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 9 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	10	10
Other loans	-	-
Other creditors	192	193
Accruals and deferred income	-	-
	<u>202</u>	<u>203</u>

### 10 Movement in funds

	At 1 April 2021	Incoming resources (including other (gains/losses )	Resources expended	At 31 March 2022
	£	£	£	£
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Offerings - Kenya	-	3,292	(3,292)	0
Offerings - Other	-	-	-	-
Retreat	3,121	-	(330)	2,791
Retreat	-	-	-	0
<i>Total</i>	<u>3,121</u>	<u>3,292</u>	<u>(3,622)</u>	<u>2,791</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	11,983	36,783	(29,651)	19,115
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>15,104</u>	<u>40,075</u>	<u>(33,273)</u>	<u>21,906</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Offerings - Kenya	For Kenya Missions
Retreat	Retreats

### 11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	3,285	-	3,285
Net current assets	15,033	3,588	18,621
	<u>18,318</u>	<u>3,588</u>	<u>21,906</u>

**HARVESTSPRINGS INTERNATIONAL****Notes to the Accounts****12 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash flows</b>	<b>At 31</b>
	<b>2021</b>		<b>March</b>
	<b>£</b>	<b>£</b>	<b>2022</b>
			<b>£</b>
Cash and cash equivalents	11,393	7,430	18,823
	<u>11,393</u>		<u>18,823</u>
Borrowings	-	-	-
Bank loans	(10)	-	(10)
	<u>(10)</u>	<u>0</u>	<u>(10)</u>
Net debt	<u>11,383</u>	<u>7,430</u>	<u>18,813</u>

**HARVESTSPRINGS INTERNATIONAL****Statement of Cash flows**

for the year ended 31 March 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	6,802	8,319
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	628	628
Other gains/losses	-	-
(Decrease)/Increase in trade and other payables	-	-
<b>Net cash provided by operating activities</b>	<u>7,430</u>	<u>8,947</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	-	-
<b>Net cash used in investing activities</b>	<u>-</u>	<u>-</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	-	(824)
<b>Net cash (used in)/from financing activities</b>	<u>-</u>	<u>(824)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	7,430	8,123
<b>Cash and cash equivalents at the beginning of the year</b>	11,393	3,270
<b>Cash and cash equivalents at the end of the year</b>	<u>11,393</u>	<u>11,393</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	18,823	11,393
	<u>18,823</u>	<u>11,393</u>

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies				
Tithes	22,148	-	22,148	20,348
Offerings	6,128	3,292	9,420	9,273
Gift Aid	8,837	-	8,837	6,310
Donations to the Ministry	-			
Retreat Funds	-	(330)	(330)	(600)
	<u>37,113</u>	<u>2,962</u>	<u>40,075</u>	<u>35,331</u>
<b>Total income and endowments</b>	<b>37,113</b>	<b>2,962</b>	<b>40,075</b>	<b>35,331</b>
<b>Expenditure on:</b>				
Charitable activities				
Youth	1,732	-	1,732	-
Ministry	-	-	-	55
Donations				
Kenya Missions	-	13,624	13,624	9,103
	<u>1,732</u>	<u>13,624</u>	<u>15,356</u>	<u>9,158</u>
Governance costs				
	-	-	-	191
	-	-	-	191
	<u>-</u>	<u>-</u>	<u>-</u>	<u>191</u>
<b>Total of expenditure on charitable activities</b>	<b>1,732</b>	<b>13,624</b>	<b>15,356</b>	<b>9,349</b>
Employee costs				
Staff training	-	-	-	-
Staff welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Motor and travel costs				
Vehicles - Leasing and hire costs	88	-	88	70
Travel and subsistence	-	-	-	-
	<u>88</u>	<u>-</u>	<u>88</u>	<u>70</u>
Premises costs				
Rent	15,600	-	15,600	15,600
	<u>15,600</u>	<u>-</u>	<u>15,600</u>	<u>15,600</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Ministry Equipment	545	-	545	545
Depreciation of Fixtures & Fittings	84	-	84	83
Bank charges	182	-	182	227
Software, IT support and related costs	62	-	62	-

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**

Stationery and printing

- - -

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**HARVESTSPRINGS INTERNATIONAL****Detailed Statement of Financial Activities**

Subscriptions	383	-	383	171
General expenses	269	-	269	-
Postage	45	-	45	365
Subsistence	274	-	274	100
Telephone, fax and broadband	86	-	86	204
	<u>1,930</u>	<u>-</u>	<u>1,930</u>	<u>1,245</u>
Legal and professional costs				
Accountancy and bookkeeping	299	-	299	281
	<u>299</u>	<u>-</u>	<u>299</u>	<u>281</u>
<b>Total of expenditure of other costs</b>	<u>17,917</u>	<u>-</u>	<u>17,917</u>	<u>17,663</u>
<b>Total expenditure</b>	19,649	13,624	33,273	27,012
Net gains on investments	-	-	-	-
	<u>17,464</u>	<u>(10,662)</u>	<u>6,802</u>	<u>8,319</u>
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	17,464	(10,662)	6,802	8,319
Other Gains	-	-	-	-
	<u>17,464</u>	<u>(10,662)</u>	<u>6,802</u>	<u>8,319</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward	16,690	(1,586)	15,104	6,785
<b>Total funds carried forward</b>	<u>34,154</u>	<u>(12,248)</u>	<u>21,906</u>	<u>15,104</u>

# ADE SHONIBARE

Certified Accountant



18 CAVOUR HOUSE, ALBERTA ESTATE, LONDON, SE17 3QD

Mobile: 07958 681 542

Email: Adeshonibare@gmail.com

## Independent examiner's report to the trustees of HavestSprings International (Charity No: 1150363)

I report to the trustees on my examination of the accounts of HavestSprings International (the Charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- i. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- ii. the accounts do not accord with those records; or
- iii. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Ade Shonibare  
BSc. Hons FCCA

Date: 26 January 2023

**EDEN INTERNATIONAL**

England & Wales - Charity number 1150363

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# Accounts

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**HARVESTSPRINGS INTERNATIONAL**

**Charity No. 1150363**

**Trustees' Report and Unaudited Accounts**

**31 March 2021**

**HARVESTSPRINGS INTERNATIONAL**

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## **HARVESTSPRINGS INTERNATIONAL**

### **Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1150363**

##### **Principal Office**

Address Line 5

##### **Trustees**

The following Trustees served during the year:

S. Adeyemi

P.O. Ivan

O. Richards

##### **Accountants**

ENO Accountants Limited

4 Fotheringham Road

Enfield

EN1 1QF

#### **OBJECTIVES AND ACTIVITIES**

Missions and outreach work

Community work

Faith education

## **ACHIEVEMENTS AND PERFORMANCE**

Due to COVID-19 restrictions, activities have been minimal this year and limited to providing sustenance for our children.

- 7 of the children at the Children Centre in Kenya transitioned into Secondary School.
- We funded a refurbishment of the toilet at the centre, upgrading it from a single pit-hole toilet to a 3 WC toilet.
- We upgraded the kitchen facilities at the centre to enhance the protection against open fire.

We expect the NGO registration certificate to be released by the Kenya government Non-Governmental Charity board in February 2022.

### **Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P.O. Ivan

Trustee

31 March 2021

**HARVESTSPRINGS INTERNATIONAL**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

	Notes	Unrestricted funds 2021 <sup>1</sup> £	Restricted funds 2021 <sup>1</sup> £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	3	31,535	3,796	35,331	30,011
<b>Total</b>		31,535	3,796	35,331	30,011
<b>Expenditure on:</b>					
Charitable activities	4	246	9,103	9,349	11,268
Other	5	17,663	-	16,922	18,159
<b>Total</b>		17,909	9,103	27,012	29,427
Net gains on investments		-	-	-	-
<b>Net income</b>	6	13,626	(5,307)	8,319	584
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		13,626	(5,307)	8,319	584
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		13,626	(5,307)	8,319	584
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,064	3,721	6,785	6,201
<b>Total funds carried forward</b>		16,690	(1,586)	15,104	6,785

**HARVESTSPRINGS INTERNATIONAL****Balance Sheet**at **31 March 2021**

Charity No. 1150363

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	3,914	4,542
		<u>3,914</u>	<u>4,542</u>
<b>Current assets</b>			
Cash at bank and in hand		11,393	3,270
		<u>11,393</u>	<u>3,270</u>
<b>Creditors: Amount falling due within one year</b>	9	(203)	(1,027)
		<u>11,190</u>	<u>2,243</u>
<b>Net current assets</b>		11,190	2,243
<b>Total assets less current liabilities</b>		15,104	6,785
		<u>15,104</u>	<u>6,785</u>
<b>Net assets excluding pension asset or liability</b>		15,104	6,785
		<u>15,104</u>	<u>6,785</u>
<b>Total net assets</b>		<u><u>15,104</u></u>	<u><u>6,785</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
Restricted income funds		3,121	3,721
		<u>3,121</u>	<u>3,721</u>
<b>Unrestricted funds</b>	10		
General funds		11,983	3,064
		<u>11,983</u>	<u>3,064</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<u><u>15,104</u></u>	<u><u>6,785</u></u>

Approved by the trustees on 31 March 2021

And signed on their behalf by:

P.O. Ivan  
Trustee  
31 March 2021

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## HARVESTSPRINGS INTERNATIONAL

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Ministry Equipment	10% Straight Line
Fixtures & Fittings	10% Straight Line

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**HARVESTSPRINGS INTERNATIONAL**

**Notes to the Accounts**

**2 Statement of Financial Activities - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Income and endowments from:</b>			
Donations and legacies	20,819	9,192	30,011
<b>Total</b>	<u>20,819</u>	<u>9,192</u>	<u>30,011</u>
<b>Expenditure on:</b>			
Charitable activities	3,107	8,161	11,268
Other	18,159	-	18,159
<b>Total</b>	<u>18,159</u>	<u>8,161</u>	<u>29,427</u>
	21,266		
<b>Net income</b>	<u>(447)</u>	<u>1,031</u>	<u>584</u>
<b>Net income before other gains/(losses)</b>	(447)	1,031	584
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>(447)</u>	<u>1,031</u>	<u>584</u>
<b>Reconciliation of funds:</b>			
<b>Total Funds b/forward</b>	3,511	2,690	6,201
<b>Total funds c/ forward</b>	<u><u>3,064</u></u>	<u><u>3,721</u></u>	<u><u>6,785</u></u>

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Tithes	20,349	-	20,349	12,642
Offerings	4,877	4,396	9,273	4,265
Gift Aid	6,310	-	6,310	
Donations to the Ministry	-	-	-	7,663
Retreat Funds	-	(600)	(600)	2,190
	<u>31,535</u>	<u>3,796</u>	<u>35,331</u>	<u>26,760</u>

**4 Expenditure on charitable activities**

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<i>Expenditure on charitable activities</i>				
Donations	55	-	55	1,848
Kenya Missions		9,103	9,103	7,295
Governance costs	191		191	2,125
	<u>246</u>	<u>9,103</u>	<u>9,349</u>	<u>11,268</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 5 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs		-	415
Motor and travel costs	70	70	367
Premises costs	15,600	15,600	14,777
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	628	628	629
General administrative costs	1,084	1,085	616
Legal and professional costs	281	281	1,355
	<u>17,663</u>	<u>17,663</u>	<u>18,159</u>

### 6 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	628	629

### 7 Staff costs

No employee received emoluments in excess of £60,000.

### 8 Tangible fixed assets

	Ministry Equipment	Fixtures & Fittings	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2020	5,451	838	6,289
Additions	-	-	-
At 31 March 2021	<u>5,451</u>	<u>838</u>	<u>6,289</u>
<b>Depreciation and impairment</b>			
At 1 April 2020	1635	112	1,117
Depreciation charge for the year	545	83	628
At 31 March 2021	<u>2,180</u>	<u>195</u>	<u>2,375</u>
<b>Net book values</b>			
At 31 March 2021	<u>3,271</u>	<u>643</u>	<u>3,914</u>
At 31 March 2020	<u>3,816</u>	<u>726</u>	<u>4,542</u>

# HARVESTSPRINGS INTERNATIONAL

## Notes to the Accounts

### 9 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	10	834
Other loans	-	-
Other creditors	193	193
Accruals and deferred income	-	-
	<u>203</u>	<u>1,027</u>

### 10 Movement in funds

	At 1 April 2020	Incoming resources (including other (gains/losses )	Resources expended	At 31 March 2021
	£	£	£	£
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Offerings - Kenya	-	4,395	(4,395)	0
Offerings - Other	-	-	-	-
Retreat	3,721	-	(600)	3,121
Retreat	-	-	-	0
<i>Total</i>	<u>3,721</u>	<u>4,395</u>	<u>(4,996)</u>	<u>3,121</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	3,064	30,935	(22,016)	11,983
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>6,785</u>	<u>35,330</u>	<u>(27,011)</u>	<u>15,104</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Offerings - Kenya	For Kenya Missions
Retreat	Retreats

### 11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	3,914	-	3,914
Net current assets	10,558	632	11,190
	<u>14,473</u>	<u>632</u>	<u>15,104</u>

**12 Reconciliation of net debt**

	<b>At 1 April</b>		<b>At 31</b>
	<b>2020</b>	<b>Cash flows</b>	<b>March</b>
	<b>£</b>	<b>£</b>	<b>2021</b>
			<b>£</b>
Cash and cash equivalents	3,270	8,123	11,393
	<u>3,270</u>		<u>11,393</u>
Borrowings	-	-	-
Bank loans	(834)	824	(10)
	<u>(834)</u>	<u>824</u>	<u>(10)</u>
Net debt	<u>2,436</u>	<u>8,947</u>	<u>11,383</u>

**HARVESTSPRINGS INTERNATIONAL****Statement of Cash flows**

for the year ended 31 March 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	8,319	584
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	628	629
Other gains/losses	-	-
(Decrease)/Increase in trade and other payables	-	(248)
<b>Net cash provided by operating activities</b>	<u>8,947</u>	<u>965</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	-	(562)
<b>Net cash used in investing activities</b>	<u>-</u>	<u>(562)</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(824)	1,300
<b>Net cash (used in)/from financing activities</b>	<u>(824)</u>	<u>(1,300)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	8,123	(897)
<b>Cash and cash equivalents at the beginning of the year</b>	3,270	4,167
<b>Cash and cash equivalents at the end of the year</b>	<u>11,393</u>	<u>3,270</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	11,393	3,270
	<u>11,393</u>	<u>3,270</u>

**HARVESTSPRINGS INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2021**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>				
Donations and legacies				
Tithes	20,349	-	20,348	13,994
Offerings	4,877	4,396	9,946	9,946
Gift Aid	6,310	-	6,310	-
Donations to the Ministry	-			
Retreat Funds	-	(600)	(600)	6,071
	<u>31,535</u>	<u>3,796</u>	<u>35,331</u>	<u>30,011</u>
<b>Total income and endowments</b>	<b>31,535</b>	<b>3,796</b>	<b>35,331</b>	<b>30,011</b>
<b>Expenditure on:</b>				
Charitable activities				
Outreaches	-	-	-	1,848
Donations	55	-	55	
Kenya Missions	-	9,103	9,103	7,295
	<u>55</u>	<u>9,103</u>	<u>9,158</u>	<u>9,143</u>
Governance costs				
	191	-	191	2,125
	<u>191</u>	<u>-</u>	<u>191</u>	<u>2,125</u>
<b>Total of expenditure on charitable activities</b>	<b>246</b>	<b>9,103</b>	<b>9,349</b>	<b>11,268</b>
Employee costs				
Staff training	-	-	-	206
Staff welfare	-	-	-	209
	<u>-</u>	<u>-</u>	<u>-</u>	<u>415</u>
Motor and travel costs				
Vehicles - Leasing and hire costs	70	-	70	367
Travel and subsistence	-	-	-	-
	<u>70</u>	<u>-</u>	<u>70</u>	<u>367</u>
Premises costs				
Rent	15,600	-	15,600	14,777
	<u>15,600</u>	<u>-</u>	<u>15,600</u>	<u>14,777</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Ministry Equipment	545	-	545	545
Depreciation of Fixtures & Fittings	83	-	83	84
Bank charges	227	-	227	264
Software, IT support and related costs	-	-	-	-
Stationery and printing	17	-	17	10

**HARVESTSPRINGS INTERNATIONAL****Detailed Statement of Financial Activities**

Subscriptions	171	-	171	297
Sundry expenses	-	-	-	2
Postage	365	-	365	
Subsistence	100	-	100	
Telephone, fax and broadband	204	-	204	43
	<u>1,712</u>	<u>-</u>	<u>1,712</u>	<u>1,245</u>
Legal and professional costs				
Accountancy and bookkeeping	281	-	281	1,355
	<u>281</u>	<u>-</u>	<u>281</u>	<u>1,355</u>
<b>Total of expenditure of other costs</b>	<u>17,663</u>	<u>-</u>	<u>17,663</u>	<u>18,159</u>
<b>Total expenditure</b>	17,909	9,103	27,012	29,427
Net gains on investments	-	-	-	-
	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>	<u>584</u>
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>	<u>584</u>
Other Gains	-	-	-	-
	<u>13,626</u>	<u>(5,307)</u>	<u>8,319</u>	<u>584</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward	3,064	3,721	6,785	6,201
<b>Total funds carried forward</b>	<u>16,690</u>	<u>(1,586)</u>	<u>15,104</u>	<u>6785</u>

**Profit and Loss Report for HARVESTSPRINGS MINISTRIES**  
**For Period: 01/04/2020 to 31/03/2021**

**TURNOVER**

4900 Tithes	20,348.25
4901 Offerings	4,877.00
4902 Offerings-Kenya	4,395.45
4906 Restricted Fund - Retreat	(600.00)
4908 Gift Aid	6,309.84

**Total:** **35,330.54**

**LESS COST OF SALES:**

5000 General Purchases	(190.95)
5101 KENYA COSTS	(9,103.15)

**Total:** ### **A**

**GROSS PROFIT:**

**26,036.44**

**LESS EXPENSES:**

7100 Rent	###
7304 Miscellaneous Motor Expenses	(69.99)
7403 U.K. Entertainment	(100.00)
7501 Postage and Carriage	(365.38)
7502 Telephone and Mobile Charges	(93.34)
7503 Broadband Internet and Fax	(110.48)
7504 Stationery	(16.72)
7600 Legal Fees	(31.20)
7601 Audit and Accountancy Fees	(249.00)
7901 Bank Charges	(226.75)
8002 Furniture/Fitting Depreciation	(83.80)
8005 Ministry Equipment Dep provision	(545.00)
8200 Donations	(55.00)
8201 Subscriptions	(171.23)

**Total:** ### **B**

**Profit Before Tax:**

**8,318.55**

**35,330.54**

**27,011.99**

**8,318.55**

**Balance Sheet for HARVESTSPRINGS MINISTF  
For Period:31/03/2021**

**FIXED ASSETS:**

30

31

40

41

**Total Fixed Assets:**

**CURRENT ASSETS:**

1200

1203

**Total Current Assets:**

**CURRENT LIABILITIES:**

1230

2300

**Total Current Liability:**

**Current Assets less Current Liabilities:**

**Fixed Assets + Current Assets less Current Li**

**CAPITAL AND RESERVES:**

**Total Capital and Reserves:**

## RIES

Ministry Church Equipment	5,451.01
Accumulated Depreciation	(2,180.00)
<b>Net Book Value</b>	<b>3,271.01</b>
Furniture and Fixtures	838.45
Accumulated Depreciation	(195.20)
<b>Net Book Value</b>	<b>643.25</b>
	<b>3,914.26 N8</b>
Current Account	10,760.67 N11
HARVEST SPRINGS - KENYA ACCOUNT	632.12 N11 <i>Restricted</i>
	<b>### N12</b>
Petty Cash	192.53
Loans	10 N12
	<b>202.53 N9 + 11</b>
	<b>###</b>
<b>Liabilities:</b>	<b>###</b>
P&L Account	15,104.52
	<b>###</b>

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**Profit and Loss Report for HARVESTSPRINGS MINISTRIES**  
**For Period: 01/04/2020 to 31/03/2021**

**Note**

**3**

**TURNOVER**

4900 Tithes	20,348.25
4901 Offerings	4,877.00
4902 Offerings-Kenya	4,395.45
4906 Restricted Fund - Retreat	(600.00)
4908 Gift Aid	6,309.84

**Total: 35,330.54**

<b>income from Donations &amp; Legacies</b>		
<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
20,348.25		20,348.25
4,877.00		4,877.00
	4,395.45	4,395.45
	(600.00)	(600.00)
6,309.84		6,309.84
<b>31,535.09</b>	<b>3,795.45</b>	<b>35,330.54</b>

<b>OFFERING</b>	
<b>Unrestricted</b>	<b>Restricted</b>
4,877.00	
	4,395.45
<b>4,877.00</b>	<b>4,395.45</b>

<b>Total</b>
0.00
4,877.00
4,395.45
0.00
0.00
<b>9,272.45</b>

**Profit and Loss Report for HARVESTSPRINGS MINISTRIES**  
**For Period: 01/04/2020 to 31/03/2021**

**Note**  
**4**

**LESS COST OF SALES:**

5000 General Purchases	(190.95)
5101 KENYA COSTS	(9,103.15)
<b>Total:</b>	<b><u>(9,294.10)</u></b>

**LESS EXPENSES:**

7100 Rent	(15,600.00)
7304 Miscellaneous Motor Expenses	(69.99)
7403 U.K. Entertainment	(100.00)
7501 Postage and Carriage	(365.38)
7502 Telephone and Mobile Charges	(93.34)
7503 Broadband Internet and Fax	(110.48)
7504 Stationery	(16.72)
7600 Legal Fees	(31.20)
7601 Audit and Accountancy Fees	(249.00)
7901 Bank Charges	(226.75)
8002 Furniture/Fitting Depreciation	(83.80)
8005 Ministry Equipment Dep provision	(545.00)
8200 Donations	(55.00)
8201 Subscriptions	(171.23)
<b>Total:</b>	<b><u>###</u></b>
	<b>###</b>



**Note**

IES
<b>Total</b>
0.00
0.00
0.00
0.00
0.00
0.00
(15,600.00)
(69.99)
(100.00)
(365.38)
(93.34)
(110.48)
(16.72)
(31.20)
(249.00)
(226.75)
(83.80)
(545.00)
0.00
(171.23)
<b>###</b>

NET INCOME			
	Unrestricted	Restricted	Total
Charity	(245.95)	(9,103.15)	(9,349.10)
Other	(17,662.89)	0.00	(17,662.89)
	<b>###</b>	<b>(9,103.15)</b>	<b>###</b>

**6**

NET INCOME			
	Unrestricted	Restricted	Total
Income	<b>###</b>	<b>3,795.45</b>	<b>###</b>
Expenditure	(17,908.84)	(9,103.15)	(27,011.99)
	<b>13,626.25</b>	<b>(5,307.70)</b>	<b>8,318.55</b>

Funds B/Fwd	3,064.00	3,721.00	6,785.00
<b>Funds C/Fwd</b>	<b>16,690.25</b>	<b>(1,586.70)</b>	<b>15,103.55</b>

	<b>OTHER ACTIVITIES</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	0		0.00
Rent	(15,600.00)		(15,600.00)
Miscellaneous Motor Expenses	(69.99)		(69.99)
U.K. Entertainment	(100.00)		(100.00)
Postage and Carriage	(365.38)		(365.38)
Telephone and Mobile Charges	(93.34)		(93.34)
Broadband Internet and Fax	(110.48)		(110.48)
Stationery	(16.72)		(16.72)
Legal Fees	(31.20)		(31.20)
Audit and Accountancy Fees	(249.00)		(249.00)
Bank Charges	(226.75)		(226.75)
Furniture/Fitting Depreciation	(83.80)		(83.80)
Ministry Equipment Dep provision	(545.00)		(545.00)
Donations	0.00		0.00
Subscriptions	(171.23)		(171.23)
	<b>###</b>	<b>0.00</b>	<b>###</b>

<b>Premises</b>	<b>Motor</b>	<b>Depn</b>	<b>Disposals</b>	<b>General Admin</b>
(15,600.00)				
	(69.99)			
				(100.00)
				(365.38)
				(93.34)
				(110.48)
				(16.72)
				(226.75)
		(83.80)		
		(545.00)		
				(171.23)
<b>(15,600.00)</b>	<b>(69.99)</b>	<b>(628.80)</b>	<b>0.00</b>	<b>(1,083.90)</b>

Legal & Prof	TOTAL
	(15,600.00)
	(69.99)
	(100.00)
	(365.38)
	(93.34)
	(110.48)
	(16.72)
(31.20)	(31.20)
(249.00)	(249.00)
	(226.75)
	(83.80)
	(545.00)
	0.00
	(171.23)
<b>(280.20)</b>	<b>###</b>

**ADE SHONIBARE**

**Certified Accountant**



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**Independent examiner's report to the trustees of HavestSprings International  
(Charity No: 1150363)**

I report to the trustees on my examination of the accounts of HavestSprings International (the Charity) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- i. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- ii. the accounts do not accord with those records; or
- iii. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Ade Shonibare  
BSc. Hons FCCA

Date: 29 February 2022