

Registered Charity no. 1166451

Harvester Reformational Church Birmingham

Trustees Annual Report and Accounts

Year Ended 31st March 2022



Wyatt & Co

Chartered Accountants
125 Main Street, Garforth
Leeds
LS25 1AF

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

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Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Legal and Administrative Information

Reference

The Charity is called "Harvester Reformational Church Birmingham". The Church is registered with the Charity Commission for England and Wales and was registered on the 8th April 2016.

Registered Charity Number	1166451
Registered Office	46 Old Oscott Lane Birmingham B44 8TP
Website	www.harvesterbirmingham.org.uk
Trustees at 31st December 2021	Graham Unsworth Werner Lourens Ann Unsworth Duncan Curry Katie Lourens
Primary Bankers	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Trustees' Annual Report

Introduction

Harvester Reformational Church Birmingham was formally created by Trust Deed on the 1st January 2012.

The names of the Trustees are: **Graham Unsworth, Ann Unsworth, Duncan Curry, Werner Lourens and Katie Lourens.**

The finances all relate to the objectives of the Trust as stated in Section 3 of the Trust Deed.

Harvester Reformational Church Birmingham is an apostolic church operating across the UK and the world. We promote the Christian faith with church planting and education, helping those in poverty or other areas of physical, mental or spiritual need. We provide public benefit through our religious activity, education and training.

This report covers the financial year 1st April 2021 to 31st March 2022.

Chairs Report

This year has been one of addition in most areas of church life. We have seen not only financial growth but been able to reach out to the others across other nations though the use of Zoom as an additional mean of communication.

We were able to make a considerable contribution to a work we have connections with in Ndola, Zambia. Members and church designated gifts made it possible to have a timely and significant impact on the Jabulani children's village. The Pastor of Celebration Church in Zambia commented: -

"We want to express our gratitude for your financial gift to Jabulani children's village. Your gift was so timely as the orphanage was facing a lot of challenges in meeting the needs of the vulnerable children in our care. The financial gift was channeled towards food provision, school requirements, and beddings. We are so grateful with what we have been able to do with your kind support to the orphanage. May the Lord keep blessing you and your ministry."

The addition of Magdel Burger as a voluntary charity worker has enabled us to expand the influence of the Church into local schools and a church project in Sparkbrook. Good feedback and useful connections have been made. It was a vision of ours to reach into the school community in particular and we are pleased to see that fulfilled.

We were pleased to be able to hold our annual Gathering after a break of two years. It was good to share the ministry with Harvester Reformational Church Halifax. The new venue, Cloverley Hall in Shropshire, proved to be ideal. We hope to build a good relationship with them as we move forward into future Gatherings held there. I think we would all agree the highlight from the meetings was the way the children become one and joined in the worship and helped bring the presence of God to our awareness.

This year we have felt more than ever a need to have a permanent presence in the community we serve. It was with that in mind we began to explore the possibility of purchasing a new building. We explored two possibilities but neither felt right. A third venue came on the market in the autumn which seemed ideal but we felt the asking price for it was too much. We were approached again by the owners this year and asked to make a bid. We are now in the process of putting things in place to make it possible to do that. This is likely to be submitted in May this year. As a result of this we have maximized the monies going into the Building Fund which are reflected in the accounts.

Looking forward there is much to do. We have in place a trip to Harvester Paris where we a team of us will be going over Easter to support them and to seek to bring clarity to their vision. A further trip is being proposed to Zambia and South Africa in the autumn. We would like to visit and encourage the

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Trustees' Annual Report

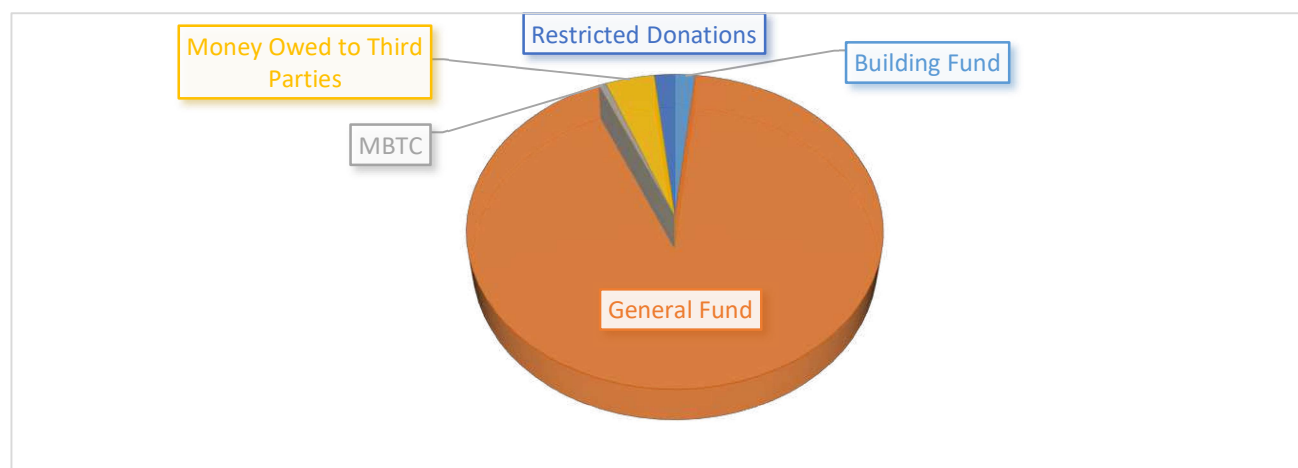
work of Celebration Church and visit the children's village too as well as move on to encourage the churches in South Africa.

We are so grateful to God for the increase in lives, opportunities and finances. A big thank you to the faithful members of Harvester Reformational Church Birmingham for their continued support, work in the ministry of the church and encouragement.

Treasurer's Commentary on progress: Income, Expenditure & Milestones

Income

Our main income was from tithes and offerings, with new members joining the congregation this year and a number of people receiving promotions in the workplace we have seen a significant increase in income. Gift aid remains the second main income for the charity.



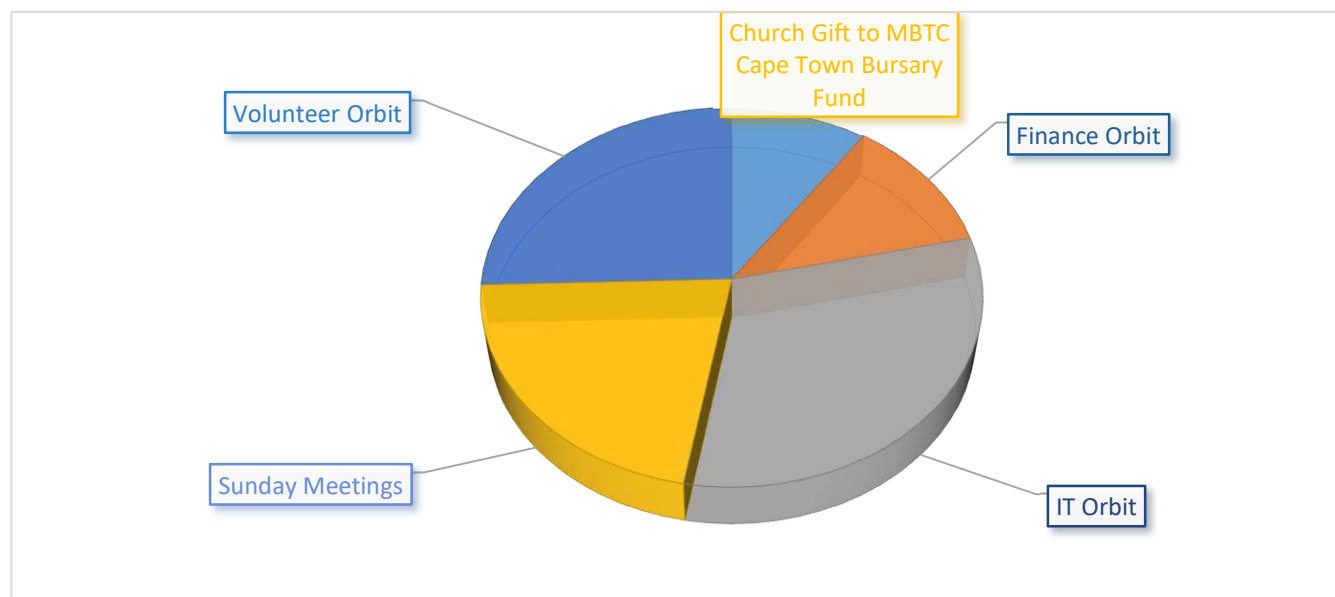
Expenditure

Our expenditure this year returned to closer to normal levels, however still remained reduced with there being some restrictions still in place due to the pandemic. Our largest expenditure category was the IT Orbit, we were able to upgrade our streaming equipment and scribe laptop to be able to stream our meetings in higher quality video. The cost to host our Sunday Meetings remains one of our top expenditure categories, followed by the cost of hosting Magdel Burger as a Voluntary worker this year. The next two categories encompass charitable giving, the finance orbit being inflated due to a designated gift to the orphanage ran by Celebration Church Zambia and the regular gift we give the Miracle Bible Training Centre in Cape Town, South Africa.

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Trustees' Annual Report



Milestones

We welcomed Magdel Burger as our church volunteer this year to expand our outreach into the community with work in local schools and helping to spread the gospel of Jesus Christ. She has been a blessing to the body bringing her creativity to the projects she has worked on and helping to build our resources as a church to enable us to fulfil our charitable objectives more effectively.

After having a break for two years due to the pandemic, we were able to hold our Gathering in October 2021. This was a weekend of much blessing and fellowship. Having found a new venue in Cloverly Hall, this gave us opportunity to also play tennis, swim and hold a bonfire. It was a good time to worship together and share God's word.

We have grown our building fund this year and the trustees agreed to designate £32,000 to the fund on top of the monthly gift aid that we receive. We are looking to place an offer on a building in the local area in the coming months and the increase in income for the church has enabled us to be in a strong position to purchase a permanent building for the church. This would enable us to provide MBTC, Household and Prayer meetings from a central location and act as a beacon in the community for people to have more visibility of the work that we do as a church.

Moving Forward

We have a number of planned mission trips this year now that the world is opening up following the pandemic. A small number of the ordained leadership are planning to visit HRC Paris in April 2022 over the easter weekend. Prophet Graham and Pastor Louwrens plan to visit Celebration Church in Zambia, we have given gift to them extended their building and more recently to their orphanage which provided food and supplies for the children over December. Evangelist Werner is also planning to visit Bangladesh alongside Apostle Nicholas from HRC Paris.

We will be making an offer on a local building in May 2022, we trust God for favour with the sellers and a smooth process to purchase the building.

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Trustees' Annual Report

Risk Management

The trustees' purpose is to be aware of any major strategic, operational and financial risks to HRCB. In the year ahead all major areas will be reviewed and kept up to date. The church has a revised Safeguarding Policy and every adult who is involved in working with children and young people in the church hold DBS and is trained annually. The trustees and Spiritual leaders hold DBS clearance. Health and Safety and Risk Management policies are reviewed every two years by the trustees.

Public Liability is covered by an insurance policy with Ansvar Insurance. Financial security is managed by regular review of the Church's financial status by the Finance Sub Group, which includes the Church Treasurer, who report to the Trustees quarterly.

Reserves Policy

The reserves policy states that the Charity should hold savings equivalent to 6 months running costs in reserves. This figure was set at £4,000 (2019: £4,000). The reserves policy is subject to an annual review. The charity's reserves at the year-end are £7,150 (2021: £16,748). This has reduced year on year due to the designation of funds to the Building Fund. Harvester Reformational Church plans to use the excess funds to further our charitable objectives.

Approved by the Trustees

Name of Trustee:

Graham Unsworth - Chair

Signed on behalf of the Trustees:



Date of approval:

22/06/2022

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Harvester Reformational Church Birmingham ('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 financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

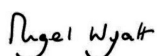
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 22/06/2022

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Statement of Receipts and Payments

		Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
	Note	£	£	£	£
Receipts					
Donations and Legacies		46,592	1,383	47,975	20,473
Charitable Activities		-	2,422	2,422	506
Investment Income		2	133	135	4
Total Receipts	2	46,594	3,937	50,531	20,982
Payments					
Payments on Charitable Activities	3	15,485	3,228	18,712	9,063
Total Payments		15,485	3,228	18,712	9,063
Net receipts / (payments)		31,110	709	31,819	11,920
Net movement in funds (Cash)					
Total Funds (Cash) brought forward	7	27,701	2,081	29,782	17,612
Transfers	7	-	-	-	-
Total funds (Cash) carried forward	7	58,810	2,790	61,601	29,532
Represented by					
General Unrestricted Funds		7,150	-	7,150	16,748
Designated Funds		51,660	-	51,660	11,968
Restricted Funds		-	2,790	2,790	816
		58,810	2,790	61,601	29,532

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Statement of Assets and Liabilities

As the accounts are prepared on a cash basis there is no formal Balance Sheet or Statement of Financial Position. Instead a statement of assets and liabilities is outlined giving an indication of the charity's assets at the year end. The fixed assets estimated value is taken from the organisation insurance policy.

	2022	2021
	£	£
Fixed assets		
Fixtures, Fittings and Equipment	6,500	6,500
	<u>6,500</u>	<u>6,500</u>
Current assets		
Cash at Bank and Petty Cash	61,601	29,532
	<u>61,601</u>	<u>29,532</u>

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared on a cash basis when receipts and payments take place through the bank account or petty cash.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources and the money has been paid.

Resources expended

Expenditure is recognised on a cash basis when payments have been made through the bank account or by petty cash.

Taxation

The charity is exempt from tax on its charitable activities.

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

2 Analysis of Receipts

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations and Legacies			
Donations and offerings	37,661	1,238	38,899
Gift aid	8,923	145	9,068
Other income	8	-	8
	<u>46,592</u>	<u>1,383</u>	<u>47,975</u>
Charitable Activities			
Training course fees	-	2,422	2,422
	<u>-</u>	<u>2,422</u>	<u>2,422</u>
Investment Income			
Interest	2	133	135
	<u>2</u>	<u>133</u>	<u>135</u>
Total Receipts	<u>46,594</u>	<u>3,937</u>	<u>50,531</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations and Legacies			
Donations and offerings	16,643	270	16,913
Gift aid	3,560	-	3,560
Other income	-	-	-
	<u>20,203</u>	<u>270</u>	<u>20,473</u>
Charitable Activities			
Training course fees	-	506	506
	<u>-</u>	<u>506</u>	<u>506</u>
Investment Receipts			
Interest	4	-	4
	<u>4</u>	<u>-</u>	<u>4</u>
Total Receipts	<u>20,207</u>	<u>776</u>	<u>20,982</u>

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

3 Payments on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
Charitable Activities	£	£	£
Administration	5,332	-	5,332
Children	538	-	538
Conferences	321	2,340	2,661
Giving	1,756	-	1,756
Guests speakers	220	-	220
Hardship fund	452	-	452
Leaders expenses	30	-	30
Pastoral expenses	251	-	251
Trustee expenses	10	-	10
Volunteer expenses	3,324	-	3,324
Restricted gifts	-	888	888
Sunday meetings	2,820	-	2,820
Worship	430	-	430
	<u>15,485</u>	<u>3,228</u>	<u>18,712</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Charitable Activities	£	£	£
Administration	3,233	-	3,233
Children	60	-	60
Conferences	300	-	300
Giving	2,030	270	2,300
Guests speakers	-	-	-
Hardship fund	752	-	752
Leaders expenses	-	-	-
Pastoral expenses	398	-	398
Trustee expenses	60	-	60
Volunteer expenses	967	-	967
Restricted gifts	-	-	-
Sunday meetings	612	-	612
Worship	381	-	381
	<u>8,793</u>	<u>270</u>	<u>9,063</u>

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Trustee remuneration and expenses

The Charity does not have an ultimate controlling party as it is controlled jointly by the Board of Trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the Charity during the year.

Expenses for Trustees undertaking their duties during the year ended 31 March 2022 totalled £795. All expenditure was incurred for the day to day running of the church and its charitable activities.

6 Related party transactions

There were no related party transactions which took place during the year (2021: £0)

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

7 Analysis of Charitable Funds

Unrestricted Funds

	1 April 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2022 £
Unrestricted					
General	16,748	46,594	(15,033)	(41,159)	7,150
Designated					
Hardship Fund	-	-	(452)	236	(216)
Building Fund	10,953	-	-	40,923	51,876
Total Unrestricted	27,701	46,594	(15,485)	-	58,810

	1 April 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2022 £
Restricted Funds					
Building Fund	1,015	878	-	-	1,893
MBCT	590	300	-	-	890
Money owed to third parties	-	1,872	(2,340)	-	(469)
Restricted Gifts	476	888	(888)	-	476
Total	2,081	3,937	(3,228)	-	2,790

Total Funds and Cash

Total	29,782	50,531	(18,712)	-	61,601
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Fund Descriptions

Designated Funds

Hardship Fund	To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind
Building Fund	To purchase a building or land for a building to be built on and for the future upkeep of said building

Restrctited Funds

MBCT	Funds relating to Miracle Bible Training Centre UK
Money owed to third parties	Funds held for third parties
Restricted Gifts	Giving that is restricted for a mission, speaker or projects that arise

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Statement of Receipts and Payments

		Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total funds
	Note	£	£	£	£
Receipts					
Donations and Legacies		46,592	1,633	48,225	20,473
Charitable Activities	2	-	2,422	2,422	506
Investment Income		2	133	135	4
Total Receipts		<u>46,594</u>	<u>4,187</u>	<u>50,781</u>	<u>20,982</u>
Payments					
Payments on Charitable Activities	3	<u>15,485</u>	<u>3,228</u>	<u>18,712</u>	<u>9,063</u>
Total Payments		<u>15,485</u>	<u>3,228</u>	<u>18,712</u>	<u>9,063</u>
Net receipts / (payments)		<u>31,110</u>	<u>959</u>	<u>32,069</u>	<u>11,920</u>
Net movement in funds (Cash)					
Total Funds (Cash) brought forward	7	28,716	816	29,532	17,612
Transfers	7	-	-	-	-
Total funds (Cash) carried forward	7	<u>59,825</u>	<u>1,775</u>	<u>61,601</u>	<u>29,532</u>
Represented by					
General (Unrestricted)		7,150	-	7,150	16,748
Designated Funds		52,675	-	52,675	11,968
Restricted Funds		-	1,775	1,775	816
		<u>59,825</u>	<u>1,775</u>	<u>61,601</u>	<u>29,532</u>

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Statement of Assets and Liabilities

As the accounts are prepared on a cash basis there is no formal Balance Sheet or Statement of Financial Position. Instead a statement of assets and liabilities is outlined giving an indication of the charity's assets at the year end.

	2022	2021
	£	£
Fixed assets		
Tangible Fixed Assets	6,500	6,500
	<u>6,500</u>	<u>6,500</u>
Current assets		
Cash at Bank and Petty Cash	61,601	29,532
	<u>61,601</u>	<u>29,532</u>

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

Basis of Preparation

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Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

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Expenditure is recognised on a cash basis when payments have been made through the bank account or by petty cash.

Taxation

The charity is exempt from tax on its charitable activities.

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

2 Analysis of Receipts

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations and Legacies			
Donations and Offerings	37,661	1,488	39,149
Gift Aid	8,923	145	9,068
Other Income	8	-	8
	<hr/> 46,592	<hr/> 1,633	<hr/> 48,225
Charitable Activities			
Training course fees	-	2,422	2,422
	<hr/> -	<hr/> 2,422	<hr/> 2,422
Investment Income			
Interest	2	133	135
	<hr/> 2	<hr/> 133	<hr/> 135
Total Receipts	<hr/> 46,594	<hr/> 4,187	<hr/> 50,781

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations and Legacies			
Donations and Offerings	16,643	270	16,913
Gift Aid	3,560	-	3,560
Other Income	-	-	-
	<hr/> 20,203	<hr/> 270	<hr/> 20,473
Charitable Activities			
Training course fees	-	506	506
	<hr/> -	<hr/> 506	<hr/> 506
Investment Receipts			
Interest	4	-	4
	<hr/> 4	<hr/> -	<hr/> 4
Total Receipts	<hr/> 20,207	<hr/> 776	<hr/> 20,982

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

3 Payments on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
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Pastoral expenses	251	-	251
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Restricted gifts	-	888	888
Sunday meetings	2,820	-	2,820
Worship	430	-	430
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Charitable Activities	£	£	£
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Pastoral expenses	398	-	398
Trustee expenses	60	-	60
Volunteer expenses	967	-	967
Restricted gifts	-	-	-
Sunday Meetings	612	-	612
Worship	381	-	381
	<u>8,793</u>	<u>270</u>	<u>9,063</u>

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

4 Volunteers

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No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the Charity during the year.

Expenses for Trustees undertaking their duties during the year ended 31 March 2022 totalled £795. All expenditure was incurred for the day to day running of the church and its charitable activities.

6 Related party transactions

There were no related party transactions which took place during the year (2020: £0)

Harvester Reformational Church Birmingham

Year Ended 31st March 2022

Notes to the Financial Statements

7 Analysis of Charitable Funds

Unrestricted Funds

	1 April 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2022 £
Unrestricted					
General (Unrestricted)	16,748	46,594	(15,033)	(41,159)	7,150
Designated					
Hardship Fund	1,015	-	(452)	236	800
Building Fund	10,953	-	-	40,923	51,876
Total Unrestricted	28,716	46,594	(15,485)	-	59,825

	1 April 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2022 £
Restricted Funds					
Building Fund (Restricted)	-	878	-	-	878
MBTC (Restricted)	590	300	-	-	890
Money owed to third parties (Restricted)	226	2,122	(2,340)	-	7
Restricted Gifts (Restricted)	-	888	(888)	-	-
Total	816	4,187	(3,228)	-	1,775

Total Funds and Cash

Total	29,532	50,781	(18,712)	-	61,601
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Fund Descriptions

Designated Funds

Hardship Fund	To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind
Building Fund	To purchase a building or land for a building to be built on and for the future upkeep of said building

Restrctited Funds

MBTC	Funds relating to Miracle Bible Training Centre UK
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