

Company Registration Number 02286386
Charity Registration Number 299993

Harvest Vision Limited
Trustees' Report and Unaudited Accounts
For the Year Ended 31 March 2025

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Harvest Vision Limited
Charity Information
For the Year Ended 31 March 2025

Trustees who served during Financial Year 2024/25 and to the date of this report

Andrew Boyd Stupple
Timothy James Vince
Kim Pearson

Registered Office

Moggerhanger
Bedford
Bedfordshire
MK44 3RW

Chair

Andrew Boyd Stupple

Harvest Vision Limited
Trustees Report and Accounts
For the Year Ended 31 March 2025

Trustees' Report

The Trustees present their report and accounts for the year ended 31 March 2025

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting of Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

The Charity acts as a guardian of Moggerhanger Park, promoting it as a Family, a Home and a Garden, aligned to its purpose "to advance the Christian Religion".

During 2024/25, Harvest Vision provided stewardship and governance over the activities and assets at Moggerhanger Park.

In 2024/25 the Charity had no complaints (2023/24: nil).

Financial Review 2024/25

Income

Income for 2024/25 amounted to £33,580 (2023/24: £286) an increase of £33,294 on last year. This increase was due to an unrestricted legacy for £10,000 and a number of supporter donations.

Expenditure

Charitable expenditure for 2024/25 amounted to £33,612 (2023/24: £960) an increase of £32,652 from the prior reported period. The increase was primarily due to outgoing donations made to Moggerhanger Park Preservation Trust of £32,474.

Reserves

Total reserves as at 31 March 2025 were £16,716 (2023/24: £16,748), a decrease of £32.

All reserves held by the charity were unrestricted reserves: as at 31 March 2025 these totalled £16,716 and as at 31 March 2024 were £16,748.

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Further details of the Harvest Vision Limited reserves policy can be found on page 7.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit, Charities and Public Benefit.

Harvest Vision Limited's charitable purpose, contained within its objects, is to advance the Christian religion as expressed in the Doctrinal statement of the Evangelical Alliance through-out the world. The Trustees ensure that this purpose is carried out for the public benefit by delivering services that fit within the core funding received for this purpose.

Structure, Governance and Management

The Charity is a company limited by guarantee, governed by a Memorandum and Articles of Association.

The Company's objects and Articles of Association as submitted to the Charity Commission and Companies House follow that:

- The Harvest Vision Limited Board is the ultimate decision-making body to manage the organisation on a day-to-day basis.
- The Charity is allowed up to 16 Board members and shall never be less than two. The Board members can serve a maximum period of three years with 1/3 of the Board members retiring each year.
- A retiring Board member is eligible for re-election.
- Subject to Article 23, the company may from time to time in General Meeting by ordinary resolution increase or reduce the number of members of the board and determine in what rotation such increased or reduced shall go out of the office and may make the appointments necessary for effecting such an increase.
- The directors shall have power at any time, and from time to time, to appoint any person to be a director, either to fill a casual vacancy or as an addition to

the existing directors ensuring that the total number does not exceed 16. Any director so appointed shall hold office only until the next following annual general meeting, and shall then be eligible for re-election, but shall not consider in determining the directors who are to retire by rotation at such meeting.

Plans for the future

Harvest Vision continues to advance the Christian Religion in line with its objects.

Throughout the past year experience has been gained in hosting gatherings of leaders and events that is enabling future plans to continue to do so.

Plans to enable the Moggerhanger Estate to be further enjoyed by the general public are underway thereby increasing the present public benefit.

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Harvest Vision Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

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For the Year Ended 31 March 2025

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Appointment of Trustees

Advertisements for Trustee positions are posted on relevant websites as well as being made known throughout the network of existing trustees. A selection process is managed by the Chairman of Trustees and final decisions are made by the Board or Members as appropriate.

Trustee induction and training

Once new Trustees have been appointed, they go through an internal induction process where they are invited to meet key employees and other Trustees. During their induction, new Trustees are briefed on their legal obligations under charity and company law.

Pay Policy

The Board of Directors are the Charity's Trustees. The senior management team comprises key management personnel of the Charity who are in charge of directing, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Note 7 to the accounts.

Organisation

The governing body of the Charity is the Board of Trustees, who met quarterly during the financial year 2024/25. There are currently 3 Trustees including the Chair (2023/24: 3).

Risk and Internal Control

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

Trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities providing reassurance that:

1. The Charity complies with relevant laws and regulations.
2. Its assets are safeguarded against unauthorised use or disposition.
3. Proper records are maintained, and financial information used within the Charity or for publication is reliable.

As part of the Charity's risk management process the Trustees acknowledge their responsibility for the Charity's system of internal control and for reviewing its effectiveness while recognising that such a system is designed to manage rather than eliminate the risk of failure to achieve the Charity's objectives and that there is reasonable (not absolute) reassurance against material loss. The Trustees, through a process of financial procedures, have set policies, which outline the responsibility of management to implement the Trustees' policies.

The principal risks facing the charity are those of Moggerhanger House Preservation Trust (MHPT), for which it is a sole member. MHPT's has assessed its going concern risk and is confident of its ongoing viability.

A Harvest Vision Trustee is the Chairman of trustees of MHPT to provide good governance over the Charity.

Reserves Policy

The Trustees have examined the charity's requirements in light of the main risks facing it in the next 12-18 months. It has established a policy whereby the unrestricted funds not committed or invested in fixed assets should be at a level equivalent to three months of operating costs. This equates to approximately £1,500k.

As at 31 March 2025, the unrestricted reserves not invested in fixed assets ("free reserves") were £16,716 (2023/24: £16,748).

Harvest Vision Limited
Trustees Report and Accounts
For the Year Ended 31 March 2025

Related Parties

Harvest Vision Ltd is the sole member of Moggerhanger House Preservation Trust, a registered Charity and Company. Harvest Vision Ltd is also a sole member of Centre for Contemporary Ministry Limited, a registered Charity and Company.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006. Signed on behalf of the Board of Trustees and directors:

A handwritten signature in black ink, appearing to read 'K Pearson', with a stylized flourish at the end.

Kim Pearson

Treasurer

Date: 15 September 2025

Independent examiner's report to the trustees of Harvest Vision Limited ('the Company') For the Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I draw users' attention to the going concern information included in the Risk and Internal Control section within the Trustees' Report in order to enable a proper understanding of the accounts to be reached.

I have no other 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.


B. Aylward FCA
Dorking
Membership Number 9153913 (ICAEW)

Date: 15 September 2025

Harvest Vision Limited
Statement of Financial Activities
Including Income and expenditure Account
For the Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Income</u>					
Donations and legacies	3	29,639	-	29,639	-
Other trading activity	4	2,736	-	2,736	-
Other income	4	1,204	-	1,204	286
Total incoming resources		33,580	-	33,580	286
<u>Expenditure</u>					
Expenditure on charitable activities		32,518	-	32,518	-
Costs of raising funds		1,094	-	1,094	960
Total expenditure	5	33,612	-	33,612	960
Net movement in funds		(32)	-	(32)	(674)
<u>Reconciliation of Funds</u>					
Fund Balance at 1 April 2024		16,748	-	16,748	17,422
<u>Total funds carried forward</u>		16,716	-	16,716	16,748

All of the activities of the Charitable Company are classified as continuing.

The notes on pages 13-18 form part of these financial statements.

Harvest Vision Limited
Balance Sheet
For the Year Ended 31 March 2025

Company Number: 02286386

As at 31 March 2025

	Notes	£	2025 £	2024 £
Current Assets				
Debtors	9	6,400	-	
Cash at bank and in hand		<u>12,216</u>	<u>17,648</u>	
		18,616	17,648	
 Creditors: amounts falling due within one year	 10	 <u>(1,900)</u>	 <u>(900)</u>	
 Net current assets			 16,716	 16,748
 Total assets less current liabilities			 16,716	 16,748
 The funds of the Charity				
Unrestricted funds	11		16,716	16,748
			<u>16,716</u>	<u>16,748</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The notes on pages 13-18 form part of these financial statements.

Approved by the Board of Trustees 15 September 2025 and signed on its behalf by:



Kim Pearson
Treasurer

Harvest Vision Limited
Statement of Cash Flows
For the Year Ended 31 March 2025

As at 31 March 2025

	Note	2025	2024
		£	£
Income for the reporting periods (as per the statement of financial activities)		(32)	(674)
Adjustments for:			
(Increase)/Decrease in debtors		(6,400)	-
Increase/(Decrease) in creditors		1,000	(633)
Net cash flow from operating activities		(5,432)	(1,307)
Cash flows from investing activities:			
Investment income		-	-
Purchase of fixed assets		-	-
Net cash flow from investing activities		-	-
Net increase/(decrease) in cash		(5,432)	(1,307)
Cash and cash equivalents at 1 April 2024		17,648	18,955
Cash and cash equivalents at 31 March 2025		12,216	17,648
Cash and cash equivalents consists of:			
Cash at bank and in hand		12,216	17,648
		12,216	17,648

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) (Charities SORP January 2019) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). They are prepared in sterling which is the functional currency of the Charitable Company and rounded to the nearest £1.

(b) Preparation of the accounts on a going concern basis

The Trustees have considered the financial sustainability of the charity for both existing and future funding streams. The Trustees are confident that the cost management measures in place have secured the immediate future of the Charity. This assessment is made for the next 12 to 18 months and it is on that on this basis the assessment of the trustees is that the Charity is a going concern.

(c) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

(d) Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income, there is sufficient certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

The accounts are prepared on the accruals basis, liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to expenditure.

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 consists of all those expenses that are incurred by trading for a fundraising purpose in either donated or brought-in-goods or in providing non-charitable services to generate income, as well as the costs associated with attracting voluntary income.

Expenditure on charitable activities comprise all the resources applied by the Charity in undertaking its work to meet its charitable objectives as well as the cost of raising the funds to finance these activities and governance costs. Charitable activities are all the resources expended by the Charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives. These costs include direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken, as well as governance costs which relate to the general running of the Charity as opposed to the direct management functions inherent in generating funds, service delivery and programme of project work.

These activities provide the governance infrastructure which allows the Charity to operate and to generate the information required for public accountability and include the strategic planning purposes that contribute to future development of the Charity.

Governance costs include such items as external audit, legal advice for Trustees and costs associated with the constitutional and statutory requirements of the Charity.

Harvest Vision Limited

Notes forming part of the Financial Statements for the year ended 31 March 2025

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(f) Debtors

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

(g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three to six months.

(h) Creditors

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.

2 Legal status of the Trust

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Donations and legacies income

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Sundry Donations	19,639	-	19,639	-
Legacy	10,000	-	10,000	-
Total	29,639	-	29,639	-

Harvest Vision Limited**Notes forming part of the Financial Statements for the year ended 31 March 2025****4 Other trading activities & Other Income**

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Event income	2,736	-	2,736	-
Total	2,736	-	2,736	286

All income received in 2024 related to unrestricted funds.

Other income	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Other income	1,054		1,054	
Interest receivable	150	-	150	286
Total	1,204	-	1,204	286

All income received in 2024 related to unrestricted funds.

5 Total Expenditure

The Statement of Financial Activities provides an analysis of the resources expended by the charity by the nature of activities undertaken by the charity. Resources expended are split into two main activity categories:

- (a) Expenditure on Charitable Activities and
- (b) Costs of raising funds

	(a) Expenditure on charitable activities	(b) Expenditure on raising funds	2025 Total	2024 Total
	£	£	£	£
Donations	32,474	-	32,474	-
Accountancy fees	-	1,000	1,000	900
Sundry	44	-	44	-
Bank Charges	-	94	94	60
Total Resources Expended	32,518	1,094	33,612	960

Expenditure in 2025 and 2024 was all unrestricted.

6 Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy fees	1,000	900

7 Trustees

None of the Trustees or any persons connected with them received any remuneration or expenses during the year (2023/24: nil).

Employees

The average monthly number of employees during the year was nil (2023/24:nil).

8 Taxation

The Company is a registered Charity, and no provision is considered necessary for taxation to the extent that income and gains are applied to its charitable objects.

9 Debtors

	2025	2024
	£	£
Other Debtors	6,400	-
Total	6,400	900

During the year a non-interesting bearing loan was made to Moggerhanger Park Preservation Trust.

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	1,000	-
Accruals	900	900
Total	1,900	900

Harvest Vision Limited

Notes forming part of the Financial Statements for the year ended 31 March 2025

11 Analysis of Fund Movements

	Balance at 1 April 2024	Movement in funds		Balance at 31 March 2025
		Income	Expenditure	
Unrestricted Funds	16,748	33,580	(33,612)	16,716
Total Funds	16,748	33,580	(33,612)	16,716

Prior year	Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
		Income	Expenditure	
Unrestricted Funds	17,422	286	960	16,748
Total Funds	17,422	286	960	16,748

12 Analysis of Net Assets Between Funds

	Restricted funds £	Unrestricted funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Current Assets	-	18,616	18,616
Current Liabilities	-	(1,900)	(1,900)
Total	-	16,716	16,716
Fund balances at 31 March 2024 were represented by:			
Current Assets	-	17,648	17,648
Current Liabilities	-	(900)	(900)
Total	-	16,748	16,748

13 Related party transactions

In 2024/25 donation payments of £45,235 were made to Moggerhanger House Preservation Trust, as well as a loan from Harvest Vision for £6,400.

In 2024/25 Kim Pearson provided accountancy services valued at £400 through Green Caterpillar Consultancy Limited.

During 2023/24 there were no related party transactions.