

HARVEST CITY CHURCH

England & Wales · Charity number 518785

Details

Other names	BEAUMONT CHRISTIAN FELLOWSHIP
Status	Registered
Legal form	Other
Registered	1987-05-13
Register	View on the Charity Commission register

Contact

Address	Harvest City Church Unit 1 St. Margarets Business Centre 14 St. John Street Leicester
Phone	01162515122
Email	office@harvestcity.org
Website	harvestcity.org

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH. 2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS, OR WHO ARE AGED OR SICK. 3. THE ADVANCEMENT OF CHRISTIAN EDUCATION. (FOR FURTHER DETAILS SEE FIRST SCHEDULE OF THE DECLARATION OF TRUST)

Activities: we are a church involved in many programmes for the local community - with children and youth groups, and regular groups running activities for parents with small children and older people. we also have church members coming from many different cultural backgrounds and are recognised as a church promoting multicultural understanding.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Leicester City
- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£230,826	£1,425,399	-	-
2024-09-30	£557,917	£667,018	£1,194,573	7
2023-09-30	£518,255	£624,740	£1,303,674	7
2022-09-30	£478,067	£571,712	-	-
2021-09-30	£566,851	£448,917	£1,503,804	8
2020-09-30	£547,775	£520,031	£1,385,870	8

Trustees

Name	Role	Appointed
Rev ANDY KAWALSINGH	Chair	
IAN MANN		
Isuru Nipun Wijesinghe Ekanayake		2023-02-04
James Johnston		2018-11-30
Jason Rondel Noltan Willock		2023-02-04
LEE VENNING		
NEIL GALLAGHER		2012-03-21
TANYA GOFFIN		
Tatenda Kandi		2018-11-30

HARVEST CITY CHURCH

England & Wales - Charity number 518785

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
HARVEST CITY CHURCH**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

HARVEST CITY CHURCH

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HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church as laid down in the Declaration of Trust dated 27 March 1987 are:

1. The advancement of the Christian Faith in accordance with the doctrines set out in the underwritten Fourth Schedule and the worship of God in the said County and elsewhere by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of the Christian doctrine and principles and the pastoral care of the Christian people and the printing and distribution of the Bible and Christian literature.
2. The relief of persons who are in conditions of need, hardship, distress or who are aged or sick.
3. The advancement of education on the basis of Christian principles and without prejudice to the generality of the provision of such education in any educational establishment and if the trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and Reports) Regulations 2008.

Significant activities

The Church is involved in many programmes for the local community, including children and youth groups, and regular groups running activities for older people. The Church also has members coming from many different cultural backgrounds and is recognised as a Church promoting multicultural understanding.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

General Church Activities

The Church meets every Sunday morning in person. Our congregation includes people from over twenty different nations of the world reflecting the diversity of our city.

There is a meeting every Tuesday evening for the purpose of Bible teaching.

Our Partnership classes are for those wishing to join the Church or get baptised. The classes this year have resulted in adding twelve new members. The format changed from having classes running alongside our Tuesday night services to having them on a Saturday afternoon. This meant reducing the period of sessions to complete the partnership course was changed from sixteen weeks to three afternoon sessions over three months. This has proven to be a success for everyone involved and allows us to better engage with people.

During the year, we reviewed our pastoral structure to ensure it better supports community, connection and spiritual growth. As part of this process, Life Groups were replaced with four geographically based Districts covering the whole of Leicestershire.

Each District is led by an Elder couple supported by a small leadership team, providing a clear and accessible pastoral framework. This structure enables us to respond more effectively to the diverse needs of a growing congregation representing a wide range of backgrounds, cultures and life experiences.

To make our meetings more accessible to a wider audience we provide a livestream broadcast of our Tuesday services and a recorded version of our Sunday services via YouTube.

Children and Youth Work

This is the largest department in the work of the Church.

A parent and toddler group 'Cafe Mama', meets every week in our Church premises and enjoys a varied programme of informal meetings and outings.

All children up to the age of 11 usually attend Junior Church on Sunday mornings and Tuesday evenings (9 and under). There are over one hundred children in this age group divided into 5 groups according to age. They enjoy a varied programme of games, music and Bible teaching. This group includes children with special needs who are assigned special helpers. The teachers meet regularly to review policies and child safeguarding. The head of the children's work is Mrs Sarah Woods who is herself a special needs teacher.

The youth work includes young people aged 11-30 and is divided into two groups. It is open to the wider community and the 11-15 age group, called Ignite, meets on Friday evenings and is expanding in numbers, currently between 55 to 60 children in attendance. The older group aged 16-30, called The Pulse, continue to meet on Saturday evenings and attract between 30 to 35 young people. Both groups have a programme of music and worship, games and Bible teaching.

Other groups

The men meet in a group called 'Excel'. The group is a wide range of men from different backgrounds that meet for Bible teaching, singing, BBQs, sports and more.

We have introduced Connect Groups to strengthen community life within the church. These groups bring together individuals with shared interests or life stages, creating opportunities to build relationships, enjoy fellowship and offer encouragement and support.

Our senior and retired members have an active group called 'New Horizons' which meets every few weeks and has a varied programme of outings, meals, movies, skittles etc.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Church also runs a group for NHS staff, especially junior medical staff and medical students, which is called 'Medics Corner'. This is mainly supportive in nature and includes discussions on ethics and other topics of relevance as well as sharing up-to-date medical information. It is run by two of our partners who are GPs.

Relationships within the community

Our many groups and activities are open to all of the community and attract regular visitors, especially our youth work. We have an 'Acts of Kindness' initiative to encourage people to donate food to be given to those in need, especially during the Christmas period.

Relationships with other churches

Our senior pastors, Chip and Sarah Kawalsingh, were trained at the International Bible College in Portland, Oregon, USA. They regularly visit other churches in many countries including Canada, the USA, the West Indies, the Netherlands and Japan to encourage and help pastors and churches.

Other Church members including members of our youth group also accompany our pastors on their ministry trips and benefit from that experience.

Our senior pastors continue to support other church leaders both within the UK and internationally.

Our Church has continued to support the work of an orphanage in Hyderabad, India.

Our pastor has written a number of books for church teaching. These include: 'Answering Anxiety', 'Giants Will Fall', 'Formation Leadership', 'An Extra Shot', 'God, a Mocha and Me', and 'Partnership Guide'. Other materials include prayer cards - 'Fruits of the Spirit', 'Battle for the Mind', and 'Hope' - and a series of booklets called 'Essentials' on the basics of the Christian faith. Many of these materials are also in use in churches around the UK and internationally.

Our Church supports various Christian ministries as mentioned above. These gifts are always discussed with the trustees and approved by them.

Recipient organisations include:

- Ministers Fellowship West Indies
- Light of Life Full Gospel Church (Toronto, Canada)
- Life Church (Osaka, Japan)
- Iga Ueno Gospel Christ Church (Iga, Japan)

FINANCIAL REVIEW

Overview of finances

The Church remains in a healthy financial position. We own our own Church premises in St John Street Leicester and also hire an additional meeting hall at Judgemeanow College on Sunday mornings to accommodate increasing congregation numbers.

On 1 February 2025, the church transitioned to become a Charitable Incorporated Organisation (CIO). The trustees undertook this change following careful consideration to ensure that the charity's legal structure appropriately supports its ongoing activities, governance responsibilities and future growth.

As part of the transition, all assets and liabilities were formally transferred to the newly established CIO, which operates under the same name. This provided continuity of operations while placing the charity within an incorporated structure, thereby offering limited liability protection for trustees and strengthening the overall governance framework.

At the date of transfer, total assets amounted to £1,251,376 and total liabilities were £36,044.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

FUTURE PLANS

The Church seeks to further achieve its charitable objectives during the forthcoming year. It is anticipated that the income and activities of the Church will continue to expand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is controlled by its governing document, a Trust Deed dated 27 March 1987 and was formally registered as a charity on 13 May 1987. The charity was formerly known as Beaumont Christian Fellowship.

Organisational structure

Overall responsibility for the Church lies with the trustees - of whom there are nine - with the elders responsible for overseeing the Church. These two bodies, the trustees and eldership, while having distinct roles have common members and between them are responsible for formulating and implementing policies designed to further the objectives of the Church.

New trustees are appointed under the authority of the existing body of trustees. The induction and training of new trustees are provided by the existing trustees as appropriate to the charity's objectives. The Declaration of Trust provides for a minimum of three trustees with no maximum limit. The trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staffing and finance.

Probity and overview

The policies and activities of the Church are currently formulated by a group of nine trustees. The chairman of the trustees and Church senior pastor is Mr Andy Paul Chip Kawalsingh.

The trustees have regular minutes from the meetings and all financial decisions including donations and salaries are discussed and agreed upon prior to implementation. The trustees meet every year to discuss and decide the salaries of our leaders Pastor Chip (Andy) and Sarah Kawalsingh. The decision is made by the other trustees and is based on the work they do and the increase in their responsibilities. It is also influenced by the increase in membership and finances. It is noted that they donate around 20% of their salaries back to the Church in gifts and offerings. Three trustees (Chip Kawalsingh, Ian Mann and Tatenda Kandi) are also employed by the Church but trustees themselves receive no remuneration for trustees duties.

The trustees also review the accounts and check all policies are up to date and implemented - this has included the Data Protection Act, all health and safety policies and making sure all Junior Church staff are up-to-date in child protection training. One of our trustees, Ian Mann, is in charge of health and safety protocols for the Church and these are reviewed by the trustees every year. These include fire risk assessment, health and safety policy, safeguarding, data protection, and employee complaints policy.

The Church treasurer is the trustee Mr JRN Willock and the Church secretary is the trustee Mr INW Ekanayake.

Day-to-day running of the Church is carried out by Pastor Chip Kawalsingh with the particular help of Mr Ian Mann (trustee employed by the Church) and other trustees as needed. They are assisted by five office staff: four full-time and one part-time.

The music and worship team are led by Mrs Sarah Kawalsingh who is employed full-time by the Church. She oversees the training of new musicians especially from the younger age groups. The Ignite and Pulse groups have their own music bands. Members of the worship team have written new songs over the last few years and the Church has produced two music CDs: 'Salvation is Here' and 'Unveil My Eyes'.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518785

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

Principal address

Unit 1
St Margaret's Business Centre
14 St John Street
Leicester
LE1 3WL

Trustees

Rev AP Kawalsingh (Chair)
Mr LP Venning
Mrs T Goffin
Mr I Mann
Mr N Gallagher
Mr J Johnston
Mr T Kandi
Mr INW Ekanayake (Secretary)
Mr JRN Willock (Treasurer)

Independent Examiner

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

Virgin Money
3 Eastgates
Leicester
LE1 5YA

Solicitors

Croftons Solicitors LLP
The Lexicon
10 – 12 Mount Street
Manchester
M2 5FA

Freehold Property

Rev AP Kawalsingh, Mrs T Goffin and Mr LP Venning hold title to the Freehold Property on behalf of the charity.

Approved by order of the board of trustees on 29 May 2026 and signed on its behalf by:

Mr INW Ekanayake - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARVEST CITY CHURCH

Independent examiner's report to the trustees of Harvest City Church

I report to the charity trustees on my examination of the accounts of Harvest City Church (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Use of our report

This report is made solely to the charity's members. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

2 June 2026

HARVEST CITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	223,579	-	223,579	537,613
Charitable activities					
Advancement of Christian faith	4	3,735	1,200	4,935	15,528
Investment income	3	2,312	-	2,312	4,776
Total		<u>229,626</u>	<u>1,200</u>	<u>230,826</u>	<u>557,917</u>
EXPENDITURE ON					
Charitable activities					
Advancement of Christian faith	5	208,267	1,800	210,067	667,018
Other	9	1,214,719	613	1,215,332	-
Total		<u>1,422,986</u>	<u>2,413</u>	<u>1,425,399</u>	<u>667,018</u>
NET INCOME/(EXPENDITURE)		(1,193,360)	(1,213)	(1,194,573)	(109,101)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,193,360	1,213	1,194,573	1,303,674
TOTAL FUNDS CARRIED FORWARD		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,194,573</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

BALANCE SHEET 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	-	-	-	427,244
CURRENT ASSETS					
Stocks	14	-	-	-	9,241
Debtors	15	-	-	-	46,812
Cash at bank and in hand		-	-	-	752,654
		<hr/>	<hr/>	<hr/>	<hr/>
		-	-	-	808,707
CREDITORS					
Amounts falling due within one year	16	-	-	-	(41,378)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		-	-	-	767,329
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-	1,194,573
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		-	-	-	1,194,573
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	17				
Unrestricted funds				-	1,193,360
Restricted funds				-	1,213
				<hr/>	<hr/>
TOTAL FUNDS				-	1,194,573
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2026 and were signed on its behalf by:

Rev AP Kawalsingh (Chair) - Trustee

Mr JRN Willock - Trustee

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources including donations, gifts and grants are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Investment income comprising interest receivable is included when receivable by the charity.

Expenditure

Expenditure is accounted for on an accruals basis inclusive of the attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of charitable activities include those costs incurred in respect of the charity's main activities and providing services for its beneficiaries. Grants payable are accounted for at the earlier of when they are paid or become legally enforceable. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% straight-line basis excluding land
Furniture and equipment	- 20% on reducing balance

All tangible fixed assets are capitalised and included at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES - continued

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

Going concern

The Trustees made the decision to incorporate the charity and as such all trade has been transferred to Harvest City Church CIO on 1 February 2025 with all assets and liabilities being transferred during the year to 30 September 2025. The financial statements have therefore been prepared on a basis other than going concern.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Tithes and offerings	160,329	450,276
Gift aid - income tax recoverable	63,250	87,337
	<u>223,579</u>	<u>537,613</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	<u>2,312</u>	<u>4,776</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Teaching and bookshop	Advancement of Christian faith	670	1,826
Hospitality and refreshments	Advancement of Christian faith	-	26
Children and youth work	Advancement of Christian faith	765	3,488
Donations - Manna Ministries	Advancement of Christian faith	1,200	3,600
Events	Advancement of Christian faith	1,130	2,578
Room Hire Income	Advancement of Christian faith	432	1,031
Miscellaneous	Advancement of Christian faith	738	2,979
		<u>4,935</u>	<u>15,528</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Advancement of Christian faith	<u>153,047</u>	<u>10,271</u>	<u>46,749</u>	<u>210,067</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Trustees' remuneration	73,285	219,128
Staff costs	61,081	167,170
Ministry expenses	-	12,398
Teaching and bookshop	982	7,300
Hospitality and refreshments	3,417	11,385
Children and youth work	2,148	6,300
Royalties payable	351	149
Events	6,516	12,834
Tech and audio	5,267	22,042
	<u>153,047</u>	<u>458,706</u>

7. GRANTS PAYABLE

	2025 £	2024 £
Advancement of Christian faith	<u>10,271</u>	<u>41,994</u>

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Ministers Fellowship Global	4,815	4,156
Manna International Inc.	1,800	3,600
OSAKA	3,176	21,363
Ministers Fellowship International	-	4,443
Portland Bible College	-	4,051
	<u>9,791</u>	<u>37,613</u>

Grants payable to individuals amount to £480 (2024: £4,381).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advancement of Christian faith	<u>42,511</u>	<u>4,238</u>	<u>46,749</u>

Support costs, included in the above, are as follows:

Management

	2025	2024
	Advancement of Christian faith £	Total activities £
Rent of premises	7,584	25,124
Insurance	1,317	2,865
Light, heat and water	3,020	7,287
Travel and transport	9,616	55,701
Postage, stationery and telephone	3,132	9,941
Publicity	3,544	3,256
Sundries	2,835	11,692
Repairs and maintenance	1,963	12,699
Depreciation of tangible assets	9,500	31,688
Loss on sale of tangible fixed assets	-	(381)
	<u>42,511</u>	<u>159,872</u>

Governance costs

	2025	2024
	Advancement of Christian faith £	Total activities £
Professional expenses	154	1,482
Accountancy and legal fees	-	720
Independent examiners remuneration	3,975	3,750
Bank charges	109	494
	<u>4,238</u>	<u>6,446</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. OTHER

	2025	2024
	£	£
Donations to CIO	1,215,332	-
Support costs	46,749	166,318
	<u>1,262,081</u>	<u>166,318</u>

Donations relate to the transfer of all assets and liabilities to Harvest City Church CIO.

10. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' salaries	57,580	172,261
Trustees' social security	6,691	20,006
Trustees' pensions paid	9,014	26,861
	<u>73,285</u>	<u>219,128</u>

Trustees' remuneration is made up of salaries paid to Rev AP Kawalsingh £27,045 (2024: £81,135), Mr I Mann £16,309 (2024: £48,670) and Mr T Kandi £14,226 (2024: £42,456).

Trustees' social security is made up of contributions of £3,314 (2024: £9,941) for Rev AP Kawalsingh, £1,832 (2024: £5,461) for Mr I Mann and £1,545 (2024: £4,604) for Mr T Kandi.

Trustees' pension is made up of contributions of £6,220 (2024: £18,559) for Rev AP Kawalsingh, £2,429 (2024: £7,216) for Mr I Mann and £365 (2024: £1,086) for Mr T Kandi.

Remuneration paid to the above Trustees reflects the work performed and their responsibility for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	108,938	316,692
Social security costs	11,592	29,501
Other pension costs	13,836	40,106
	<u>134,366</u>	<u>386,299</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Salaried staff - charitable activities	<u>8</u>	<u>7</u>

During the year, the charity employed 8 staff members for a period of 4 months. Following the transfer of the trade to Harvest City Church CIO, these staff members continued to be employed within the charity.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. STAFF COSTS - continued

Staff costs include salaries paid to related parties of £25,829 (2024: £77,364).

Pension costs include contributions for related parties of £4,292 (2024: £11,779).

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £73,285 (2024: £199,122).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2024

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	537,613	-	537,613
Charitable activities			
Advancement of Christian faith	11,928	3,600	15,528
Investment income	4,776	-	4,776
Total	<u>554,317</u>	<u>3,600</u>	<u>557,917</u>
EXPENDITURE ON			
Charitable activities			
Advancement of Christian faith	<u>663,418</u>	<u>3,600</u>	<u>667,018</u>
NET INCOME/(EXPENDITURE)	(109,101)	-	(109,101)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,302,461	1,213	1,303,674
TOTAL FUNDS CARRIED FORWARD	<u><u>1,193,360</u></u>	<u><u>1,213</u></u>	<u><u>1,194,573</u></u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 October 2024	450,124	364,509	814,633
Disposals	(450,124)	(364,509)	(814,633)
At 30 September 2025	-	-	-
DEPRECIATION			
At 1 October 2024	129,619	257,770	387,389
Charge for year	2,419	7,081	9,500
Eliminated on disposal	(132,038)	(264,851)	(396,889)
At 30 September 2025	-	-	-
NET BOOK VALUE			
At 30 September 2025	-	-	-
At 30 September 2024	320,505	106,739	427,244

14. STOCKS

	2025 £	2024 £
Stocks	-	9,241

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Income tax recoverable	-	43,406
Accrued income	-	3,406
	-	46,812

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	-	8,866
Other creditors	-	14,884
Accruals and deferred income	-	17,628
	<u>-</u>	<u>41,378</u>

17. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	1,193,360	(1,193,360)	-
Restricted funds			
Manna Ministries fund	1,213	(1,213)	-
TOTAL FUNDS	<u>1,194,573</u>	<u>(1,194,573)</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,626	(1,422,986)	(1,193,360)
Restricted funds			
Manna Ministries fund	1,200	(2,413)	(1,213)
TOTAL FUNDS	<u>230,826</u>	<u>(1,425,399)</u>	<u>(1,194,573)</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	1,302,461	(109,101)	1,193,360
Restricted funds			
Manna Ministries fund	1,213	-	1,213
TOTAL FUNDS	<u>1,303,674</u>	<u>(109,101)</u>	<u>1,194,573</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	554,317	(663,418)	(109,101)
Restricted funds			
Manna Ministries fund	3,600	(3,600)	-
TOTAL FUNDS	<u>557,917</u>	<u>(667,018)</u>	<u>(109,101)</u>

The Manna Ministries fund consists of donations received specifically for the purpose of making subsequent grants to Manna International Inc. for the sponsorship of orphaned children in India.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to a personal pension scheme in respect of certain employees. The total costs payable in the period were £13,836 (2024: £40,106).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

19. RELATED PARTY DISCLOSURES

Related party transactions are detailed under staff costs. There were no further related party transactions for the year ended 30 September 2025.

20. GOING CONCERN

The financial statements have been prepared on a basis other than going concern due to the Trustees making a decision to incorporate the charity and as such all trade was transferred to Harvest City Church CIO on 1 February 2025 with all assets and liabilities being transferred during the year to 30 September 2025. The Trustees therefore consider the going concern basis to be inappropriate in preparing the financial statements to 30 September 2025, as such the financial statements have been prepared on the break-up basis.

HARVEST CITY CHURCH

England & Wales - Charity number 518785

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
HARVEST CITY CHURCH**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

HARVEST CITY CHURCH

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HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church as laid down in the Declaration of Trust dated 27 March 1987 are:

1. The advancement of the Christian Faith in accordance with the doctrines set out in the underwritten Fourth Schedule and the worship of God in the said County and elsewhere by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of the Christian doctrine and principles and the pastoral care of the Christian people and the printing and distribution of the Bible and Christian literature.
2. The relief of persons who are in conditions of need, hardship, distress or who are aged or sick.
3. The advancement of education on the basis of Christian principles and without prejudice to the generality of the provision of such education in any educational establishment and if the trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and Reports) Regulations 2008.

Significant activities

The Church is involved in many programmes for the local community, including children and youth groups, and regular groups running activities for older people. The Church also has members coming from many different cultural backgrounds and is recognised as a Church promoting multicultural understanding.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General Church Activities

The Church meets every Sunday morning in person. Our congregation includes people from over twenty different nations of the world reflecting the diversity of our city.

There is a meeting every Tuesday evening for the purpose of Bible teaching.

Our Partnership classes are for those wishing to join the Church or get baptised. The Classes this year have resulted in adding twelve new members. The format changed from having classes running alongside our Tuesday night services to having them on a Saturday afternoon. This meant reducing the period of sessions to complete the partnership course was changed from sixteen weeks to three afternoon sessions over three months. This has proven to be a success for everyone involved and allows us to better engage with people.

Small groups called 'Life Groups' meet once a month to enable people to develop closer friendships, help those in need of practical help and support and encourage each other with prayer. These groups typically include up to twenty people of varying ages and cultural backgrounds. Life Groups are a good opportunity to develop new friendships with people from different backgrounds, cultures and experiences. There are 12 (FY23: 12) of these groups meeting in various homes all over the city.

To make our meetings more accessible to a wider audience we provide a livestream broadcast of our Tuesday services and a recorded version of our Sunday services via YouTube.

Children and Youth Work

This is the largest department in the work of the Church.

A parent and toddler group 'Cafe Mama', meets every week in our Church premises and enjoys a varied programme of informal meetings and outings.

All children up to the age of 11 usually attend Junior Church on Sunday mornings and Tuesday evenings (9 and under). There are over one hundred children in this age group divided into 5 groups according to age. They enjoy a varied programme of games, music and Bible teaching. This group includes children with special needs who are assigned special helpers. The teachers meet regularly to review policies and child safeguarding. The head of the children's work is Mrs Sarah Woods who is herself a special needs teacher.

The youth work includes young people aged 11-30 and is divided into two groups. It is open to the wider community and the 11-15 age group, called Ignite, meets on Friday evenings and is expanding in numbers, currently between 55 to 60 children in attendance. The older group aged 16-30, called The Pulse, continue to meet on Saturday evenings and attract between 30 to 35 young people. Both groups have a programme of music and worship, games and Bible teaching.

Other groups

The men meet in a group called 'Excel'. The group is a wide range of men from different backgrounds that meet for Bible teaching, singing, BBQs, sports and more. The ladies have their own group called 'Shine' that meets once a month for relevant Bible teaching and other activities like shopping trips or theatre outings.

There is also a group called 'Dare' for people who have progressed from the youth groups. They meet monthly for meals, walks and various activities together.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

Our senior and retired members have an active group called 'New Horizons' which meets every few weeks and has a varied programme of outings, meals, movies, skittles etc.

The Church also runs a group for NHS staff, especially junior medical staff and medical students, which is called 'Medics Corner'. This is mainly supportive in nature and includes discussions on ethics and other topics of relevance as well as sharing up-to-date medical information. It is run by two of our partners who are GPs.

Relationships within the community

In August 2024, we held a 'Picnic & Praise' celebration instead which was a publicly held outdoor church service event open to all.

Our many groups and activities are open to all of the community and attract regular visitors, especially our youth work. We have an 'Acts of Kindness' initiative to encourage people to donate food to be given to those in need, especially during the Christmas period.

Other care for the sick and elderly in the congregation and outside is carried out informally by Life Groups and their members alongside other small groups.

Relationships with other churches

Our senior pastors, Chip and Sarah Kawalsingh, were trained at the International Bible College in Portland, Oregon, USA. They regularly visit other churches in many countries including Canada, the USA, the West Indies, the Netherlands and Japan to encourage and help pastors and churches.

Other Church members including members of our youth group also accompany our pastors on their ministry trips and benefit from that experience.

Our senior pastors continue to support other church leaders both within the UK and internationally.

Our Church has continued to support the work of an orphanage in Hyderabad, India.

Our pastor has written a number of books for church teaching. These include: 'Answering Anxiety', 'Giants Will Fall', 'Formation Leadership', 'An Extra Shot', 'God, a Mocha and Me', and 'Partnership Guide'. Other materials include prayer cards - 'Fruits of the Spirit', 'Battle for the Mind', and 'Hope' - and a series of booklets called 'Essentials' on the basics of the Christian faith. Many of these materials are also in use in churches around the UK and internationally.

Our Church supports various Christian ministries as mentioned above. These gifts are always discussed with the trustees and approved by them.

Recipient organisations include:

- Ministers Fellowship West Indies
- Ministers Fellowship International (Portland, USA)
- Light of Life Full Gospel Church (Toronto, Canada)
- Life Church (Osaka, Japan)
- Iga Ueno Gospel Christ Church (Iga, Japan)

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

FINANCIAL REVIEW

Overview of finances

The Church remains in a healthy financial position. We own our own Church premises in St John Street Leicester and also hire an additional meeting hall at Judgemeadow College on Sunday mornings to accommodate increasing congregation numbers.

We currently have over £717,977 saved and have approximately £34,677 in our bank current account.

Reserves policy

The Reserves shall be segregated into the following categories however shall remain unrestricted to give the flexibility, if and when required, to provide sufficient funds to finance expenditure on charitable activities and governance costs.

Emergency Fund (nine months at £30,000 per month): £270,000

New Building Fund: £400,000

Investment and New Business Fund: £30,000

Unrestricted Fund: £50,000

It is the policy of the trustees to maintain the above targeted categories to strategise future growth and investment.

On 30 September 2024, the total funds held were £1,194,573 (FY23: £1,303,674). This includes £427,244 (FY23: £448,817) in tangible fixed assets and £1,213 (FY23: £1,213) in restricted funds.

As mentioned above the charity has continued to build its reserves in order to fund a future purchase of a larger premises.

FUTURE PLANS

The Church seeks to further achieve its charitable objectives during the forthcoming year. It is anticipated that the income and activities of the Church will continue to expand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is controlled by its governing document, a Trust Deed dated 27 March 1987 and was formally registered as a charity on 13 May 1987. The charity was formerly known as Beaumont Christian Fellowship.

Organisational structure

Overall responsibility for the Church lies with the trustees - of whom there are nine - with the elders responsible for overseeing the Church. These two bodies, the trustees and eldership, while having distinct roles have common members and between them are responsible for formulating and implementing policies designed to further the objectives of the Church.

New trustees are appointed under the authority of the existing body of trustees. The induction and training of new trustees are provided by the existing trustees as appropriate to the charity's objectives. The Declaration of Trust provides for a minimum of three trustees with no maximum limit. The trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staffing and finance.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Probity and overview

The policies and activities of the Church are currently formulated by a group of nine trustees. The chairman of the trustees and Church senior pastor is Mr Andy Paul Chip Kawalsingh.

The trustees have regular minutes from the meetings and all financial decisions including donations and salaries are discussed and agreed upon prior to implementation. The trustees meet every year to discuss and decide the salaries of our leaders Pastor Chip (Andy) and Sarah Kawalsingh. The decision is made by the other trustees and is based on the work they do and the increase in their responsibilities. It is also influenced by the increase in membership and finances. It is noted that they donate around 20% of their salaries back to the Church in gifts and offerings. Three trustees (Chip Kawalsingh, Ian Mann and Tatenda Kandi) are also employed by the Church but trustees themselves receive no remuneration for trustees duties.

The trustees also review the accounts and check all policies are up to date and implemented - this has included the Data Protection Act, all health and safety policies and making sure all Junior Church staff are up-to-date in child protection training. One of our trustees, Ian Mann, is in charge of health and safety protocols for the Church and these are reviewed by the trustees every year. These include fire risk assessment, health and safety policy, safeguarding, data protection, and employee complaints policy.

The Church treasurer is the trustee Mr JRN Willock and the Church secretary is the trustee Mr INW Ekanayake.

Day-to-day running of the Church is carried out by Pastor Chip Kawalsingh with the particular help of Mr Ian Mann (trustee employed by the Church) and other trustees as needed. They are assisted by five office staff: four full-time and one part-time.

The music and worship team are led by Mrs Sarah Kawalsingh who is employed full-time by the Church. She oversees the training of new musicians especially from the younger age groups. The Ignite and Pulse groups have their own music bands. Members of the worship team have written new songs over the last few years and the Church has produced two music CDs: 'Salvation is Here' and 'Unveil My Eyes'.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518785

Principal address

Unit 1
St Margaret's Business Centre
14 St John Street
Leicester
LE1 3WL

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees

Rev AP Kawalsingh (Chair)
Mr LP Venning
Mrs T Goffin
Mr I Mann
Mr N Gallagher
Mr J Johnston
Mr T Kandi
Mr INW Ekanayake (Secretary)
Mr JRN Willock (Treasurer)

Independent Examiner

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

Virgin Money
3 Eastgates
Leicester
LE1 5YA

Solicitors

Croftons Solicitors LLP
The Lexicon
10 – 12 Mount Street
Manchester
M2 5FA

Freehold Property

Rev AP Kawalsingh, Mrs T Goffin and Mr LP Venning hold title to the Freehold Property on behalf of the charity.

Approved by order of the board of trustees on 19 June 2025 and signed on its behalf by:

Mr INW Ekanayake - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARVEST CITY CHURCH

Independent examiner's report to the trustees of Harvest City Church

I report to the charity trustees on my examination of the accounts of Harvest City Church (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Use of our report

This report is made solely to the charity's members. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

24 June 2025

HARVEST CITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	537,613	-	537,613	499,035
Charitable activities	4				
Advancement of Christian faith		11,928	3,600	15,528	16,106
Investment income	3	4,776	-	4,776	3,114
Total		<u>554,317</u>	<u>3,600</u>	<u>557,917</u>	<u>518,255</u>
EXPENDITURE ON					
Charitable activities	5				
Advancement of Christian faith		663,418	3,600	667,018	621,938
Other		-	-	-	2,802
Total		<u>663,418</u>	<u>3,600</u>	<u>667,018</u>	<u>624,740</u>
NET INCOME/(EXPENDITURE)		(109,101)	-	(109,101)	(106,485)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,302,461	1,213	1,303,674	1,410,159
TOTAL FUNDS CARRIED FORWARD		<u><u>1,193,360</u></u>	<u><u>1,213</u></u>	<u><u>1,194,573</u></u>	<u><u>1,303,674</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

BALANCE SHEET 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	427,244	-	427,244	448,817
CURRENT ASSETS					
Stocks	13	9,241	-	9,241	11,221
Debtors	14	46,812	-	46,812	50,535
Cash at bank and in hand		751,441	1,213	752,654	832,625
		<u>807,494</u>	<u>1,213</u>	<u>808,707</u>	<u>894,381</u>
CREDITORS					
Amounts falling due within one year	15	(41,378)	-	(41,378)	(39,524)
NET CURRENT ASSETS		<u>766,116</u>	<u>1,213</u>	<u>767,329</u>	<u>854,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,193,360</u>	<u>1,213</u>	<u>1,194,573</u>	<u>1,303,674</u>
NET ASSETS		<u>1,193,360</u>	<u>1,213</u>	<u>1,194,573</u>	<u>1,303,674</u>
FUNDS	16				
Unrestricted funds				1,193,360	1,302,461
Restricted funds				1,213	1,213
TOTAL FUNDS				<u>1,194,573</u>	<u>1,303,674</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 June 2025 and were signed on its behalf by:

Rev AP Kawalsingh (Chair) - Trustee

Mr JRN Willock - Trustee

The notes form part of these financial statements

HARVEST CITY CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(74,517)	(104,437)
Interest paid		(494)	(750)
		<hr/>	<hr/>
Net cash used in operating activities		(75,011)	(105,187)
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,117)	(47,617)
Sale of tangible fixed assets		381	-
Interest received		4,776	3,114
		<hr/>	<hr/>
Net cash used in investing activities		(4,960)	(44,503)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period			
		(79,971)	(149,690)
Cash and cash equivalents at the beginning of the reporting period			
		832,625	982,315
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period			
		752,654	832,625
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(109,101)	(106,485)
Adjustments for:		
Depreciation charges	31,688	31,033
Profit on disposal of fixed assets	(381)	-
Interest received	(4,776)	(3,114)
Interest paid	494	750
Decrease in stocks	1,980	633
Decrease/(increase) in debtors	3,723	(3,205)
Increase/(decrease) in creditors	1,856	(24,049)
Net cash used in operations	<u>(74,517)</u>	<u>(104,437)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23	Cash flow	At 30.9.24
	£	£	£
Net cash			
Cash at bank and in hand	832,625	(79,971)	752,654
	<u>832,625</u>	<u>(79,971)</u>	<u>752,654</u>
Total	<u>832,625</u>	<u>(79,971)</u>	<u>752,654</u>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources including donations, gifts and grants are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Investment income comprising interest receivable is included when receivable by the charity.

Expenditure

Expenditure is accounted for on an accruals basis inclusive of the attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of charitable activities include those costs incurred in respect of the charity's main activities and providing services for its beneficiaries. Grants payable are accounted for at the earlier of when they are paid or become legally enforceable. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% straight-line basis excluding land
Furniture and equipment	- 20% on reducing balance

All tangible fixed assets are capitalised and included at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Tithes and offerings	450,276	413,713
Gift aid - income tax recoverable	87,337	85,322
	<u>537,613</u>	<u>499,035</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	4,776	3,114
	<u>4,776</u>	<u>3,114</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Teaching and bookshop	Advancement of Christian faith	1,826	270
Hospitality and refreshments	Advancement of Christian faith	26	165
Children and youth work	Advancement of Christian faith	3,488	1,017
Donations - Manna Ministries	Advancement of Christian faith	3,600	3,620
Events	Advancement of Christian faith	2,578	6,559
Room Hire Income	Advancement of Christian faith	1,031	705
Miscellaneous	Advancement of Christian faith	2,979	3,770
		<u>15,528</u>	<u>16,106</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Advancement of Christian faith	<u>458,706</u>	<u>41,994</u>	<u>166,318</u>	<u>667,018</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Trustees' remuneration	219,128	205,241
Staff costs	167,170	149,957
Ministry expenses	12,398	9,918
Teaching and bookshop	7,300	6,106
Hospitality and refreshments	11,385	16,686
Children and youth work	6,300	1,694
Royalties payable	149	-
Events	12,834	20,973
Tech and audio	22,042	25,210
	<u>458,706</u>	<u>435,785</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. GRANTS PAYABLE

	2024	2023
	£	£
Advancement of Christian faith	<u>41,994</u>	<u>43,602</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Ministers Fellowship Global	4,156	-
Ministers Fellowship West Indies	-	7,000
Manna International Inc.	3,600	3,600
OSAKA	21,363	17,787
Franco	-	1,816
Ministers Fellowship International	4,443	-
Portland Bible College	4,051	-
	<u>37,613</u>	<u>30,203</u>

Grants payable to individuals amount to £4,381 (2023: £13,399).

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Advancement of Christian faith	<u>159,872</u>	<u>6,446</u>	<u>166,318</u>

Support costs, included in the above, are as follows:

Management

	2024	2023
	Advancement of Christian faith £	Total activities £
Rent of premises	25,124	18,376
Insurance	2,865	3,118
Light, heat and water	7,287	2,877
Travel and transport	55,701	58,274
Postage, stationery and telephone	9,941	7,918
Publicity	3,256	8,216
Sundries	11,692	1,708
Repairs and maintenance	12,699	5,392
Carried forward	<u>128,565</u>	<u>105,879</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. SUPPORT COSTS - continued

Management - continued

	2024	2023
	Advancement of Christian faith £	Total activities £
Brought forward	128,565	105,879
Depreciation of tangible assets	31,688	31,033
Loss on sale of tangible fixed assets	(381)	-
	<u>159,872</u>	<u>136,912</u>

Governance costs

	2024	2023
	Advancement of Christian faith £	Total activities £
Professional expenses	1,482	1,347
Accountancy and legal fees	720	490
Independent examiners remuneration	3,750	3,052
Bank charges	494	750
	<u>6,446</u>	<u>5,639</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	172,261	161,681
Trustees' social security	20,006	18,677
Trustees' pensions paid	26,861	24,883
	<u>219,128</u>	<u>205,241</u>

Trustees' remuneration is made up of salaries paid to Rev AP Kawalsingh £81,135 (2023: £75,827), Mr I Mann £48,670 (2023: £45,854) and Mr T Kandi £42,456 (2023: £40,000).

Trustees' social security is made up of contributions of £9,941 (2023: £9,278) for Rev AP Kawalsingh, £5,461 (2023: £5,111) for Mr I Mann and £4,604 (2023: £4,288) for Mr T Kandi.

Trustees' pension is made up of contributions of £18,559 (2023: £17,440) for Rev AP Kawalsingh, £7,216 (2023: £6,430) for Mr I Mann and £1,087 (2023: £1,013) for Mr T Kandi.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Remuneration paid to the above Trustees reflects the work performed and their responsibility for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	316,692	289,359
Social security costs	29,501	26,508
Other pension costs	40,106	39,331
	<u>386,299</u>	<u>355,198</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Salaried staff - charitable activities	<u>7</u>	<u>7</u>

The emoluments of one member of staff are within the range of £80,000 to £89,999. In 2023 this same member of staff was within the range of £70,000 to £79,999.

Staff costs include salaries paid to related parties of £77,364 (2023: £72,482).

Pension costs include contributions for related parties of £11,779 (2023: £12,023).

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £199,122 (2023: £186,564).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2023

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	499,035	-	499,035
Charitable activities			
Advancement of Christian faith	12,486	3,620	16,106
Investment income	3,114	-	3,114
Total	<u>514,635</u>	<u>3,620</u>	<u>518,255</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2023 - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Advancement of Christian faith	618,338	3,600	621,938
Other	2,802	-	2,802
Total	621,140	3,600	624,740
NET INCOME/(EXPENDITURE)	(106,505)	20	(106,485)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,408,966	1,193	1,410,159
TOTAL FUNDS CARRIED FORWARD	1,302,461	1,213	1,303,674

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 October 2023	450,124	358,054	808,178
Additions	-	10,117	10,117
Disposals	-	(3,662)	(3,662)
At 30 September 2024	450,124	364,509	814,633
DEPRECIATION			
At 1 October 2023	122,466	236,895	359,361
Charge for year	7,153	24,537	31,690
Eliminated on disposal	-	(3,662)	(3,662)
At 30 September 2024	129,619	257,770	387,389
NET BOOK VALUE			
At 30 September 2024	320,505	106,739	427,244
At 30 September 2023	327,658	121,159	448,817

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

12. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £92,500 (2023 - £92,500) which is not depreciated.

13. STOCKS

	2024	2023
	£	£
Stocks	9,241	11,221

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	1,722
Income tax recoverable	43,406	35,929
Accrued income	3,406	12,884
	<u>46,812</u>	<u>50,535</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	8,866	8,451
Other creditors	14,884	16,671
Accruals and deferred income	17,628	14,402
	<u>41,378</u>	<u>39,524</u>

16. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	1,302,461	(109,101)	1,193,360
Restricted funds			
Manna Ministries fund	1,213	-	1,213
TOTAL FUNDS	<u>1,303,674</u>	<u>(109,101)</u>	<u>1,194,573</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	554,317	(663,418)	(109,101)
Restricted funds			
Manna Ministries fund	3,600	(3,600)	-
TOTAL FUNDS	<u>557,917</u>	<u>(667,018)</u>	<u>(109,101)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	1,408,966	(106,505)	1,302,461
Restricted funds			
Manna Ministries fund	1,193	20	1,213
TOTAL FUNDS	<u>1,410,159</u>	<u>(106,485)</u>	<u>1,303,674</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	514,635	(621,140)	(106,505)
Restricted funds			
Manna Ministries fund	3,620	(3,600)	20
TOTAL FUNDS	<u>518,255</u>	<u>(624,740)</u>	<u>(106,485)</u>

The Manna Ministries fund consists of donations received specifically for the purpose of making subsequent grants to Manna International Inc. for the sponsorship of orphaned children in India.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to a personal pension scheme in respect of certain employees. The total costs payable in the year were £40,106 (2023: £39,331).

18. RELATED PARTY DISCLOSURES

Related party transactions are detailed under staff costs. There were no further related party transactions for the year ended 30 September 2024.

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	450,276	413,713
Gift aid - income tax recoverable	87,337	85,322
	<hr/>	<hr/>
	537,613	499,035
Investment income		
Bank interest receivable	4,776	3,114
Charitable activities		
Teaching and bookshop	1,826	270
Hospitality and refreshments	26	165
Children and youth work	3,488	1,017
Donations - Manna Ministries	3,600	3,620
Events	2,578	6,559
Room Hire Income	1,031	705
Miscellaneous	2,979	3,770
	<hr/>	<hr/>
	15,528	16,106
Total incoming resources	<hr/>	<hr/>
	557,917	518,255
EXPENDITURE		
Charitable activities		
Trustees' salaries	172,261	161,681
Trustees' social security	20,006	18,677
Trustees' pensions paid	26,861	24,883
Salaries	144,430	127,678
Social security	9,495	7,831
Pensions	13,245	14,448
Ministry expenses	12,398	9,918
Teaching and bookshop	7,300	6,106
Hospitality and refreshments	11,385	16,686
Children and youth work	6,300	1,694
Royalties payable	149	-
Events	12,834	20,973
Tech and audio	22,042	25,210
Carried forward	458,706	435,785

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
Charitable activities		
Brought forward	458,706	435,785
Grants to institutions	37,613	30,203
Grants to individuals	4,381	13,399
	<u>500,700</u>	<u>479,387</u>
Other		
Hire of plant and machinery	-	2,802
Support costs		
Management		
Rent of premises	25,124	18,376
Insurance	2,865	3,118
Light, heat and water	7,287	2,877
Travel and transport	55,701	58,274
Postage, stationery and telephone	9,941	7,918
Publicity	3,256	8,216
Sundries	11,692	1,708
Repairs and maintenance	12,699	5,392
Depreciation of freehold property	7,152	7,152
Depreciation of furniture and equipment	24,536	23,881
Loss on sale of tangible fixed assets	(381)	-
	<u>159,872</u>	<u>136,912</u>
Governance costs		
Professional expenses	1,482	1,347
Accountancy and legal fees	720	490
Independent examiners remuneration	3,750	3,052
Bank charges	494	750
	<u>6,446</u>	<u>5,639</u>
Total resources expended	<u>667,018</u>	<u>624,740</u>
Net expenditure	<u>(109,101)</u>	<u>(106,485)</u>

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

England & Wales - Charity number 518785

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
HARVEST CITY CHURCH**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

HARVEST CITY CHURCH

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HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church as laid down in the Declaration of Trust dated 27 March 1987 are:

1. The advancement of the Christian Faith in accordance with the doctrines set out in the underwritten Fourth Schedule and the worship of God in the said County and elsewhere by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of the Christian doctrine and principles and the pastoral care of the Christian people and the printing and distribution of the Bible and Christian literature.
2. The relief of persons who are in conditions of need, hardship, distress or who are aged or sick.
3. The advancement of education on the basis of Christian principles and without prejudice to the generality of the provision of such education in any educational establishment and if the trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and Reports) Regulations 2008.

Significant activities

The Church is involved in many programmes for the local community, including children and youth groups, and regular groups running activities for older people. The Church also has members coming from many different cultural backgrounds and is recognised as a Church promoting multicultural understanding.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General Church Activities

The Church meets every Sunday morning in person. Our congregation includes people from over twenty different nations of the world reflecting the diversity of our city.

There is a meeting every Tuesday evening for the purpose of Bible teaching.

Our Partnership classes are for those wishing to join the Church or get baptised. The Classes this year have resulted in adding twenty-six new members. The format changed from having classes running alongside our Tuesday night services to having them on a Saturday afternoon. This meant reducing the period of sessions to complete the partnership course was changed from sixteen weeks to three afternoon sessions over three months. This has proven to be a success for everyone involved and allows us to better engage with people.

Small groups called 'Life Groups' meet once a month to enable people to develop closer friendships, help those in need of practical help and support and encourage each other with prayer. These groups typically include up to twenty people of varying ages and cultural backgrounds. Life Groups are a good opportunity to develop new friendships with people from different backgrounds, cultures and experiences. There are 12 (FY22: 11) of these groups meeting in various homes all over the city.

To make our meetings more accessible to a wider audience we provide a livestream broadcast of our Tuesday services and a recorded version of our Sunday services via YouTube.

Children and Youth Work

This is the largest department in the work of the Church.

A parent and toddler group 'Cafe Mama', meets every week in our Church premises and enjoys a varied programme of informal meetings and outings.

All children up to the age of 11 usually attend Junior Church on Sunday mornings and Tuesday evenings (9 and under). There are over one hundred children in this age group divided into 5 groups according to age. They enjoy a varied programme of games, music and Bible teaching. This group includes children with special needs who are assigned special helpers. The teachers meet regularly to review policies and child safeguarding. The head of the children's work is Mrs Sarah Woods who is herself a special needs teacher.

The youth work includes young people aged 11-30 and is divided into 2 groups. It is open to the wider community and the 11-15 age group, called Ignite, meets on Friday evenings and is expanding in numbers, currently between 40 to 50 children in attendance. The older group aged 16-30, called The Pulse, continue to meet on Saturday evenings and attract between 20 to 30 young people. Both groups have a programme of music and worship, games and Bible teaching.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

Other groups

The men meet in a group called 'Excel'. The group is a wide range of men from different backgrounds that meet for Bible teaching, singing, BBQs, sports and more. The ladies have their own group called 'Shine' that meets once a month for relevant Bible teaching and other activities like shopping trips or theatre outings.

There is also a group called 'Dare' for people who have progressed from the youth groups. They meet monthly for meals, walks and various activities together.

Our senior and retired members have an active group called 'New Horizons' which meets every few weeks and has a varied programme of outings, meals, movies, skittles etc.

The Church also runs a group for NHS staff, especially junior medical staff and medical students, which is called 'Medics Corner'. This is mainly supportive in nature and includes discussions on ethics and other topics of relevance as well as sharing up-to-date medical information. It is run by two of our partners who are GPs.

Relationships within the community

In July 2023, we held a 'Picnic & Praise' celebration instead which was a publicly held outdoor church service event open to all.

Our many groups and activities are open to all of the community and attract regular visitors, especially our youth work. We have an 'Acts of Kindness' initiative to encourage people to donate food to be given to those in need, especially during the Christmas period.

Other care for the sick and elderly in the congregation and outside is carried out informally by Life Groups and their members alongside other small groups.

Relationships with other churches

Our senior pastors, Chip and Sarah Kawalsingh, were trained at the International Bible College in Portland, Oregon, USA. They regularly visit other churches in many countries including Canada, the USA, the West Indies, the Netherlands and Japan to encourage and help pastors and churches.

Other Church members including members of our youth group also accompany our pastors on their ministry trips and benefit from that experience.

Our senior pastors continue to support other church leaders both within the UK and internationally.

Our Church has continued to support the work of an orphanage in Hyderabad, India.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

Our pastor has written a number of books for church teaching. These include: 'Answering Anxiety', 'Giants Will Fall', 'Formation Leadership', 'An Extra Shot', 'God, a Mocha and Me', and 'Partnership Guide'. Other materials include prayer cards - 'Fruits of the Spirit', 'Battle for the Mind', and 'Hope' - and a series of booklets called 'Essentials' on the basics of the Christian faith. Many of these materials are also in use in churches around the UK and internationally.

Our Church supports various Christian ministries as mentioned above. These gifts are always discussed with the trustees and approved by them.

Recipient organisations include:

- Ministers Fellowship West Indies
- Light of Life Full Gospel Church (Toronto, Canada)
- Freedom Fellowship (El Paso, USA)
- Life Church (Osaka, Japan)
- Iga Ueno Gospel Christ Church (Iga, Japan)

FINANCIAL REVIEW

Overview of finances

The Church remains in a healthy financial position. We own our own Church premises in St John Street Leicester and also hire an additional meeting hall at Judgemeadow College on Sunday mornings to accommodate increasing congregation numbers.

We currently have over £793,201 saved and have approximately £39,368 in our bank current account.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

FINANCIAL REVIEW

Reserves policy

The Reserves shall be segregated into the following categories however shall remain unrestricted to give the flexibility, if and when required, to provide sufficient funds to finance expenditure on charitable activities and governance costs.

Emergency Fund (nine months at £30,000 per month): £270,000

New Building Fund: £400,000

Investment and New Business Fund: £30,000

Unrestricted Fund: £90,000

It is the policy of the trustees to maintain the above targeted categories to strategise future growth and investment.

On 30 September 2023, the total funds held were £1,303,674 (FY22: £1,410,159). This includes £448,817 (FY22: £432,232) in tangible fixed assets and £1,213 (FY22: £1,193) in restricted funds.

As mentioned above the charity has continued to build its reserves in order to fund a future purchase of a larger premises.

KEY EVENTS

Harvest City Church celebrated a 20-year milestone as a Church in October 2022, with friends of the Church attending from local and international church congregations. This celebration reflects how far the Church has come. The celebration event cost £31,181 in total (split across FY23: £13,222; FY22: £17,959).

SIGNIFICANT EQUIPMENT SPEND

The purchase of five computers in July 2023 for a sum of £8,000 as replacements for existing computers which had reached end-of-life. A comparison of rental and lease agreements for new computers had been undertaken due to the relatively low number computers required, rental and lease agreements were not financially viable.

The purchase of a new wireless microphone system and associated accessories for a sum of £9,000. The lifespan of the new system is predicted to be greater than 10 years (subject to suitable maintenance and calibration).

The Church's existing wireless microphone system had reached end-of-life after over 12 years of weekly use. Part of the Church's growth strategy is moving services on to digital platforms as well as live environments. As such the microphone quality needed to be improved. With limited capability to increase the number of microphones in use, and the deterioration of both vocal quality and the reliability of the system, the decision was made to purchase new microphones and relevant accessories to attain a better recording quality and improve longevity by being able to expand the system.

FUTURE PLANS

The Church seeks to further achieve its charitable objectives during the forthcoming year. It is anticipated that the income and activities of the Church will continue to expand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is controlled by its governing document, a Trust Deed dated 27 March 1987 and was formally registered as a charity on 13 May 1987. The charity was formerly known as Beaumont Christian Fellowship.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Overall responsibility for the Church lies with the trustees - of whom there are nine - with the elders responsible for overseeing the Church. These two bodies, the trustees and eldership, while having distinct roles have common members and between them are responsible for formulating and implementing policies designed to further the objectives of the Church.

New trustees are appointed under the authority of the existing body of trustees. The induction and training of new trustees are provided by the existing trustees as appropriate to the charity's objectives. The Declaration of Trust provides for a minimum of three trustees with no maximum limit. The trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staffing and finance.

Probity and overview

The policies and activities of the Church are currently formulated by a group of nine trustees. The chairman of the trustees and Church senior pastor is Mr Andy Paul Chip Kawalsingh.

The trustees have regular minutes from the meetings and all financial decisions including donations and salaries are discussed and agreed upon prior to implementation. The trustees meet every year to discuss and decide the salaries of our leaders Pastor Chip (Andy) and Sarah Kawalsingh. The decision is made by the other trustees and is based on the work they do and the increase in their responsibilities. It is also influenced by the increase in membership and finances. It is noted that they donate around 20% of their salaries back to the Church in gifts and offerings. Three trustees (Chip Kawalsingh, Ian Mann and Tatenda Kandi) are also employed by the Church but trustees themselves receive no remuneration for trustees duties.

The trustees also review the accounts and check all policies are up to date and implemented - this has included the Data Protection Act, all health and safety policies and making sure all Junior Church staff are up-to-date in child protection training. One of our trustees, Ian Mann, is in charge of health and safety protocols for the Church and these are reviewed by the trustees every year. These include fire risk assessment, health and safety policy, safeguarding, data protection, and employee complaints policy.

The Church treasurer is the trustee Mr JRN Willock and the Church secretary is the trustee Mr INW Ekanayake.

Day-to-day running of the Church is carried out by Pastor Chip Kawalsingh with the particular help of Mr Ian Mann (trustee employed by the Church) and other trustees as needed. They are assisted by five office staff: four full-time and one part-time.

The music and worship team are led by Mrs Sarah Kawalsingh who is employed full-time by the Church. She oversees the training of new musicians especially from the younger age groups. The Ignite and Pulse groups have their own music bands. Members of the worship team have written new songs over the last few years and the Church has produced two music CDs: 'Salvation is Here' and 'Unveil My Eyes'.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518785

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

Principal address

Unit 1
St Margaret's Business Centre
14 St John Street
Leicester
LE1 3WL

Trustees

Rev AP Kawalsingh (Chair)
Mr LP Venning
Mrs T Goffin
Mr I Mann
Mr N Gallagher
Mr J Johnston
Mr T Kandi
Mr INW Ekanayake (Secretary) (appointed 4.2.2023)
Mr JRN Willock (Treasurer) (appointed 4.2.2023)

Independent Examiner

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

Virgin Money
3 Eastgates
Leicester
LE1 5YA

Solicitors

Croftons Solicitors LLP
The Lexicon
10 – 12 Mount Street
Manchester
M2 5FA

Freehold Property

Rev AP Kawalsingh, Mrs T Goffin and Mr LP Venning hold title to the Freehold Property on behalf of the charity.

Approved by order of the board of trustees on 29 April 2024 and signed on its behalf by:

Mr INW Ekanayake - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARVEST CITY CHURCH

Independent examiner's report to the trustees of Harvest City Church

I report to the charity trustees on my examination of the accounts of Harvest City Church (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Use of our report

This report is made solely to the charity's members. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

30 April 2024

HARVEST CITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	499,035	-	499,035	453,530
Charitable activities	4				
Advancement of Christian faith		12,486	3,620	16,106	22,429
Investment income	3	3,114	-	3,114	2,108
Total		<u>514,635</u>	<u>3,620</u>	<u>518,255</u>	<u>478,067</u>
EXPENDITURE ON					
Charitable activities	5				
Advancement of Christian faith		618,338	3,600	621,938	569,385
Other		2,802	-	2,802	2,327
Total		<u>621,140</u>	<u>3,600</u>	<u>624,740</u>	<u>571,712</u>
NET INCOME/(EXPENDITURE)		(106,505)	20	(106,485)	(93,645)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,408,966	1,193	1,410,159	1,503,804
TOTAL FUNDS CARRIED FORWARD		<u><u>1,302,461</u></u>	<u><u>1,213</u></u>	<u><u>1,303,674</u></u>	<u><u>1,410,159</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

BALANCE SHEET 30 SEPTEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	448,817	-	448,817	432,232
CURRENT ASSETS					
Stocks	13	11,221	-	11,221	11,854
Debtors	14	50,535	-	50,535	47,331
Cash at bank and in hand		831,412	1,213	832,625	982,315
		<u>893,168</u>	<u>1,213</u>	<u>894,381</u>	<u>1,041,500</u>
CREDITORS					
Amounts falling due within one year	15	(39,524)	-	(39,524)	(63,573)
		<u>853,644</u>	<u>1,213</u>	<u>854,857</u>	<u>977,927</u>
NET CURRENT ASSETS					
		<u>1,302,461</u>	<u>1,213</u>	<u>1,303,674</u>	<u>1,410,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,302,461</u>	<u>1,213</u>	<u>1,303,674</u>	<u>1,410,159</u>
NET ASSETS		<u>1,302,461</u>	<u>1,213</u>	<u>1,303,674</u>	<u>1,410,159</u>
FUNDS	16				
Unrestricted funds				1,302,461	1,408,966
Restricted funds				1,213	1,193
TOTAL FUNDS				<u>1,303,674</u>	<u>1,410,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2024 and were signed on its behalf by:

Rev AP Kawalsingh (Chair) - Trustee

Mr JRN Willock - Trustee

The notes form part of these financial statements

HARVEST CITY CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2023

		2023	2022
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	(104,437)	29,963
Interest paid		(750)	(488)
Net cash (used in)/provided by operating activities		<u>(105,187)</u>	<u>29,475</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(47,617)	(52,706)
Sale of tangible fixed assets		-	2,842
Interest received		3,114	2,108
Net cash used in investing activities		<u>(44,503)</u>	<u>(47,756)</u>
Change in cash and cash equivalents in the reporting period			
		(149,690)	(18,281)
Cash and cash equivalents at the beginning of the reporting period		<u>982,315</u>	<u>1,000,596</u>
Cash and cash equivalents at the end of the reporting period		<u><u>832,625</u></u>	<u><u>982,315</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(106,485)	(93,645)
Adjustments for:		
Depreciation charges	31,033	31,508
Interest received	(3,114)	(2,108)
Interest paid	750	488
Decrease in stocks	633	71
(Increase)/decrease in debtors	(3,205)	53,961
(Decrease)/increase in creditors	(24,049)	39,688
Net cash (used in)/provided by operations	(104,437)	29,963

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank and in hand	982,315	(149,690)	832,625
	<u>982,315</u>	<u>(149,690)</u>	<u>832,625</u>
Total	<u>982,315</u>	<u>(149,690)</u>	<u>832,625</u>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources including donations, gifts and grants are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Investment income comprising interest receivable is included when receivable by the charity.

Expenditure

Expenditure is accounted for on an accruals basis inclusive of the attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of charitable activities include those costs incurred in respect of the charity's main activities and providing services for its beneficiaries. Grants payable are accounted for at the earlier of when they are paid or become legally enforceable. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% straight-line basis excluding land
Furniture and equipment	- 20% on reducing balance

All tangible fixed assets are capitalised and included at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Tithes and offerings	413,713	375,013
Gift aid - income tax recoverable	85,322	78,517
	<u>499,035</u>	<u>453,530</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	3,114	2,108
	<u>3,114</u>	<u>2,108</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Teaching and bookshop	Advancement of Christian faith	270	974
Hospitality and refreshments	Advancement of Christian faith	165	67
Children and youth work	Advancement of Christian faith	1,017	842
Donations - Manna Ministries	Advancement of Christian faith	3,620	3,704
Events	Advancement of Christian faith	6,559	6,981
Room Hire Income	Advancement of Christian faith	705	8,024
Miscellaneous	Advancement of Christian faith	3,770	1,837
		<u>16,106</u>	<u>22,429</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Advancement of Christian faith	<u>410,575</u>	<u>43,602</u>	<u>167,761</u>	<u>621,938</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Trustees' remuneration	186,564	170,482
Staff costs	168,634	165,870
Ministry expenses	9,918	3,050
Teaching and bookshop	6,106	5,193
Hospitality and refreshments	16,686	6,200
Children and youth work	1,694	1,384
Events	20,973	27,010
	<u>410,575</u>	<u>379,189</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

7. GRANTS PAYABLE

	2023 £	2022 £
Advancement of Christian faith	<u>43,602</u>	<u>36,408</u>

The total grants paid to institutions during the year was as follows:

	2023 £	2022 £
Ministers Fellowship West Indies	7,000	3,500
Manna International Inc.	3,600	3,840
OSAKA	17,787	9,946
Franco	1,816	7,538
	<u>30,203</u>	<u>24,824</u>

Grants payable to individuals amount to £13,399 (2022: £11,584).

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advancement of Christian faith	<u>162,122</u>	<u>5,639</u>	<u>167,761</u>

Support costs, included in the above, are as follows:

Management

	2023 Advancement of Christian faith £	2022 Total activities £
Rent of premises	18,376	17,340
Insurance	3,118	2,483
Light, heat and water	2,877	7,754
Travel and transport	58,274	39,424
Postage, stationery and telephone	7,918	7,649
Publicity	8,216	1,674
Sundries	26,918	27,468
Repairs and maintenance	5,392	13,993
Depreciation of tangible assets	31,033	31,508
	<u>162,122</u>	<u>149,293</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

8. SUPPORT COSTS - continued

Governance costs

	2023	2022
	Advancement of Christian faith £	Total activities £
Professional expenses	1,347	858
Accountancy and legal fees	490	630
Independent examiners remuneration	3,052	2,519
Bank charges	750	488
	<u>5,639</u>	<u>4,495</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	161,681	146,925
Trustees' pensions paid	24,883	23,557
	<u>186,564</u>	<u>170,482</u>

Trustees' remuneration is made up of salaries paid to Rev AP Kawalsingh £75,827 (2022: £72,678), Mr I Mann £45,854 (2022: £44,321) and Mr T Kandi £40,000 (2022: £29,926).

Trustees' pension is made up of contributions of £17,440 (2022: £16,416) for Rev AP Kawalsingh, £6,430 (2022: £6,430) for Mr I Mann and £1,013 (2022: £711) for Mr T Kandi.

Remuneration paid to the above Trustees reflects the work performed and their responsibility for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	289,359	274,273
Social security costs	26,508	25,400
Other pension costs	14,448	13,121
	<u>330,315</u>	<u>312,794</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Salaried staff - charitable activities	<u>7</u>	<u>7</u>

The emoluments of one (2022: one) member of staff are within the range of £70,000 to £79,999.

Staff costs include salaries paid to related parties of £72,482 (2022: £77,470).

Pension costs include contributions for related parties of £12,023 (2022: £11,317).

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £161,681 (2022: £146,925).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2022

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	453,530	-	453,530
Charitable activities			
Advancement of Christian faith	18,725	3,704	22,429
Investment income	2,108	-	2,108
Total	<u>474,363</u>	<u>3,704</u>	<u>478,067</u>
EXPENDITURE ON			
Charitable activities			
Advancement of Christian faith	565,544	3,841	569,385
Other	2,327	-	2,327
Total	<u>567,871</u>	<u>3,841</u>	<u>571,712</u>
NET INCOME/(EXPENDITURE)	(93,508)	(137)	(93,645)

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2022 - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,502,474	1,330	1,503,804
	<u>1,408,966</u>	<u>1,193</u>	<u>1,410,159</u>
TOTAL FUNDS CARRIED FORWARD			

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 October 2022	450,124	310,437	760,561
Additions	-	47,617	47,617
	<u>450,124</u>	<u>358,054</u>	<u>808,178</u>
At 30 September 2023			
DEPRECIATION			
At 1 October 2022	115,314	213,015	328,329
Charge for year	7,152	23,880	31,032
	<u>122,466</u>	<u>236,895</u>	<u>359,361</u>
At 30 September 2023			
NET BOOK VALUE			
At 30 September 2023	<u>327,658</u>	<u>121,159</u>	<u>448,817</u>
At 30 September 2022	<u>334,810</u>	<u>97,422</u>	<u>432,232</u>

Included in cost or valuation of land and buildings is freehold land of £92,500 (2022 - £92,500) which is not depreciated.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. STOCKS

	2023	2022
	£	£
Stocks	<u>11,221</u>	<u>11,854</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	1,722	-
Income tax recoverable	35,929	37,915
Accrued income	<u>12,884</u>	<u>9,416</u>
	<u>50,535</u>	<u>47,331</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	8,451	8,285
Other creditors	16,671	38,729
Accruals and deferred income	<u>14,402</u>	<u>16,559</u>
	<u>39,524</u>	<u>63,573</u>

16. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	1,408,966	(106,505)	1,302,461
Restricted funds			
Manna Ministries fund	1,193	20	1,213
TOTAL FUNDS	<u>1,410,159</u>	<u>(106,485)</u>	<u>1,303,674</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	514,635	(621,140)	(106,505)
Restricted funds			
Manna Ministries fund	3,620	(3,600)	20
TOTAL FUNDS	<u>518,255</u>	<u>(624,740)</u>	<u>(106,485)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	1,502,474	(93,508)	1,408,966
Restricted funds			
Manna Ministries fund	1,330	(137)	1,193
TOTAL FUNDS	<u>1,503,804</u>	<u>(93,645)</u>	<u>1,410,159</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	474,363	(567,871)	(93,508)
Restricted funds			
Manna Ministries fund	3,704	(3,841)	(137)
TOTAL FUNDS	<u>478,067</u>	<u>(571,712)</u>	<u>(93,645)</u>

The Manna Ministries fund consists of donations received specifically for the purpose of making subsequent grants to Manna International Inc. for the sponsorship of orphaned children in India.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to a personal pension scheme in respect of certain employees. The total costs payable in the year were £39,331 (2022: £36,678).

18. RELATED PARTY DISCLOSURES

Related party transactions are detailed under staff costs. There were no further related party transactions for the year ended 30 September 2023.

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	413,713	375,013
Gift aid - income tax recoverable	85,322	78,517
	<hr/>	<hr/>
	499,035	453,530
Investment income		
Bank interest receivable	3,114	2,108
Charitable activities		
Teaching and bookshop	270	974
Hospitality and refreshments	165	67
Children and youth work	1,017	842
Donations - Manna Ministries	3,620	3,704
Events	6,559	6,981
Room Hire Income	705	8,024
Miscellaneous	3,770	1,837
	<hr/>	<hr/>
	16,106	22,429
Total incoming resources	518,255	478,067
EXPENDITURE		
Charitable activities		
Trustees' salaries	161,681	146,925
Trustees' pensions paid	24,883	23,557
Salaries	127,678	127,349
Social security	26,508	25,400
Pensions	14,448	13,121
Ministry expenses	9,918	3,050
Teaching and bookshop	6,106	5,193
Hospitality and refreshments	16,686	6,200
Children and youth work	1,694	1,384
Events	20,973	27,010
Grants to institutions	30,203	24,824
Grants to individuals	13,399	11,584
	<hr/>	<hr/>
	454,177	415,597

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
Charitable activities		
Other		
Hire of plant and machinery	2,802	2,327
Support costs		
Management		
Rent of premises	18,376	17,340
Insurance	3,118	2,483
Light, heat and water	2,877	7,754
Travel and transport	58,274	39,424
Postage, stationery and telephone	7,918	7,649
Publicity	8,216	1,674
Sundries	26,918	27,468
Repairs and maintenance	5,392	13,993
Depreciation of freehold property	7,152	7,152
Depreciation of furniture and equipment	23,881	24,356
	<u>162,122</u>	<u>149,293</u>
Governance costs		
Professional expenses	1,347	858
Accountancy and legal fees	490	630
Independent examiners remuneration	3,052	2,519
Bank charges	750	488
	<u>5,639</u>	<u>4,495</u>
Total resources expended	<u>624,740</u>	<u>571,712</u>
Net expenditure	<u>(106,485)</u>	<u>(93,645)</u>

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

England & Wales - Charity number 518785

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
HARVEST CITY CHURCH**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

HARVEST CITY CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Fellowship as laid down in the Declaration of Trust dated 27 March 1987 are:

1. The advancement of the Christian Faith in accordance with the doctrines set out in the underwritten Fourth Schedule and the worship of God in the said County and elsewhere by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of the Christian doctrine and principles and the pastoral care of the Christian people and the printing and distribution of the Bible and Christian literature.
2. The relief of persons who are in conditions of need, hardship, distress or who are aged or sick.
3. The advancement of education on the basis of Christian principles and without prejudice to the generality of the provision of such education in any educational establishment and if the trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and Reports) Regulations 2008.

Significant activities

The Church is involved in many programmes for the local community - with children and youth groups, and regular groups running activities for single mothers and older people. The Church also has members coming from many different cultural backgrounds and is recognised as a Church promoting multicultural understanding.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General Church Activities

The Church meets every Sunday morning in person. Our congregation includes people from all over the world reflecting the diversity of our city.

There is a meeting every Tuesday evening for the purpose of Bible teaching.

Our Partnership classes are for those wishing to join the Church or get baptised. The Classes this year have resulted in adding thirteen new members. The format changed from having classes running alongside our Tuesday night services to having them on a Saturday afternoon. This meant reducing the period of sessions to complete the partnership course was changed from sixteen weeks to three-afternoon sessions over three months. This has proven to be a success for everyone involved and allows us to better engage with people.

An intern programme also continues each year for any Church members who wish to study the Bible in greater depth and is useful for developing people's skills in writing and presenting topics and projects. This is run by one of our trustees and elders Ian Mann.

Small groups called 'Life Groups' meet once a month to enable people to develop closer friendships, help those in need of practical help and support and encourage each other with prayer. These groups typically include up to 20 people of varying ages and cultural backgrounds. These 'Life Groups' are a good opportunity to develop new friendships with people from different backgrounds, cultures and experiences. There are 11 of these groups meeting in various homes all over the city.

During the pandemic, our main services and Tuesday meetings had moved online for LIVE broadcast on YouTube. Since the restraints have been removed by the government, we have met in person again. However, we decided to continue to provide LIVE streamed broadcasts of our Tuesday services and a recorded version of our Sunday services to make our meetings more accessible to a wider audience.

Children and youth work

This is the largest department in the work of the Church.

A parent and toddler group has met every week in our Church premises and enjoyed a varied programme of informal meetings and outings, called Cafe Mama.

All children up to the age of 11 usually attend Junior Church on Sunday mornings and Tuesday evenings (9 and under). There are over one hundred children in this age group divided into 5 groups according to age. They enjoy a varied programme of games, music and Bible teaching. This group includes children with special needs who are assigned, special helpers. The teachers meet regularly to review policies and child safeguarding. The head of the children's work is Mrs Sarah Woods who is herself a special needs teacher.

The youth work includes young people aged 11-30 and is divided into 2 groups. It is open to the wider community and the 11-15 age group, called Ignite, meets on Friday evenings and is expanding in numbers, currently between 20 to 30 children in attendance. The older group aged 16-30, called The Pulse, continue to meet on Saturday evenings and attract between 30 to 40 young people. Both groups have a programme of music and worship, games and Bible teaching.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

Other groups

The men meet in a group called Excel. The group is a wide range of men from different backgrounds that meet for Bible teaching, singing, BBQs, sports and more. The ladies have their own group called 'Shine' that meets once a month for relevant Bible teaching and sometimes other activities like shopping trips or theatre outings.

There is also a group for people who have progressed from the youth groups or are in the right age bracket. This is called 'Dare' and caters for those in their 30s. They meet monthly for meals, walks and various activities together.

Our senior and retired members have an active group called 'New Horizons' which meets every few weeks and has a varied programme of outings, meals, movies, skittles etc.

The Church also runs a group for NHS staff, especially junior medical staff and medical students, which is called 'Medics Corner'. This is mainly supportive in nature and includes discussions on ethics and other topics of relevance as well as sharing up-to-date medical information. It is run by two of our partners who are GPs.

Relationships within the community

Each August Bank Holiday Sunday we usually hold an annual summer fayre at Judgemeanow Community College, something we may reinstate in the future. This includes many activities for children and is free to the local community. It has become an increasingly popular event and attracts families from all cultures and faiths. During 2022, we held a 'Picnic & Praise' celebration instead which was a publicly held outdoor church service event open to all.

Our many groups and activities are open to all of the community and attract regular visitors, especially our youth work. We have an 'Acts of Kindness' initiative to encourage people to donate food to be given to those in need, especially during the Christmas period.

During the pandemic, this has become a much larger part of the work that the Church does and so we have partnered with charities in Leicester to help with giving out food weekly to many people that are in need.

Other care for the sick and elderly in the congregation and outside is carried out informally by Harvest Groups and their members alongside other small groups.

Relationships with other churches

Our senior Pastors, Chip and Sarah Kawalsingh, were trained at the International Bible College in Portland Oregon USA. They regularly visit other Churches in many countries including Canada, the USA, the West Indies, the Netherlands and Japan to encourage and help Pastors and Churches.

Harvest City Church was connected to a group of Churches under the 'Ministers Fellowship Global' (MFG) banner. The Church is no longer associated with this organisation. The church remains in a relationship with Huddersfield Christian Fellowship, Minister fellowship West Indies where Rev AP Kawasingh is on the leadership team as Vice President, Also continued relationships with Minister Fellowship International and Portland Bible College, which assist the HCC Eldership team further the advancement of Christian faith and education.

Other Church members including members of our youth group also accompany our Pastors on their ministry trips and benefit from that experience.

Our senior Pastors continue to support other Church leaders both within the UK and internationally.

Our Church has continued to support the work of an orphanage in Hyderabad India.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

Our Pastor has written a number of books and materials for Church teaching. These include 'God, a Mocha and Me', 'An Extra Shot', 'Fruits of The Spirit', 'Battle For The Mind', 'Hope' prayer cards, 'Giants Will Fall', 'Partnership Guide', 'Leadership Guide' and 'Introduction to Systematic Theology'. He has recently released a series of booklets on the essentials of the Christian faith. Many of these materials are also in use in Churches around the UK and internationally.

Our Church supports various Christian ministries as mentioned above. These gifts are always discussed with the trustees and approved by them.

Recipient organisations include:

- Ministers Fellowship West Indies
- Light of Life Full Gospel Church - Toronto
- Freedom Fellowship - El Paso
- Life Church - Osaka
- The Shine Ladies group made a donation to City Link, a Leicester City Council organisation working with the homeless

FINANCIAL REVIEW

Overview of finances

The Church remains in a healthy financial position. We own our own Church premises in St Johns Street Leicester and also hire an additional meeting hall at Judgemeanow College on Sunday mornings to accommodate increasing congregation numbers.

We currently have over £800,000 saved towards the future purchase of larger premises to house our present congregation and plan for future growth.

We currently have approximately £63,879 in our current bank account in order to save towards the future purchase of larger premises to house our present congregation and plan for future growth.

We continue to actively look at possible suitable properties.

Reserves policy

It is the policy of the trustees to maintain the unrestricted fund not committed or invested in fixed assets less related borrowing, at a level which equates with a range of between three to twelve months of unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs.

On 30 September 2022, the total funds held were £1,410,159. This includes £432,232 in tangible fixed assets and £1,193 in restricted funds.

As mentioned above the charity has continued to build its reserves in order to fund a future purchase of a larger premises.

FUTURE PLANS

The charity seeks to further achieve its charitable objectives during the forthcoming year. It is anticipated that the income and activities of the charity will continue to expand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Trust Deed dated 27 March 1987 and was formally registered as a charity on 13 May 1987. The charity was formerly known as Beaumont Christian Fellowship.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Overall responsibility for the Fellowship lies with the trustees of whom there are seven, with an elder responsible for overseeing the Church. These two bodies, the trustees and eldership, while having distinct roles have common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the Fellowship.

New trustees are appointed under the authority of the existing body of trustees. The induction and training of new trustees are provided by the existing trustees as appropriate to the charity's objectives. The Declaration of Trust provides for a minimum of three trustees with no maximum limit. The trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staffing and finance.

Probity and overview

The policies and activities of the Church are currently formulated by a group of 7 trustees. The chairman of the trustees and Church Senior Pastor is Mr Andy Paul Chip Kawalsingh.

The trustees have regular minutes from the meetings and all financial decisions including donations and salaries are discussed and agreed upon prior to implementation. The trustees meet every year to discuss and decide the salaries of our leaders Pastor Chip (Andy) and Sarah Kawalsingh - the decision is made by the other trustees and is based on the work they do and the increase in their responsibilities. It is also influenced by the increase in membership and finances. It is noted that they donate around 20% of their salaries back to the Church in gifts and offerings. Three trustees (Chip Kawalsingh, Ian Mann and Tatenda Kandi) are also employed by the Church but trustees themselves receive no remuneration for being trustees.

The trustees also review the accounts and check all policies are up to date and implemented - this has included the data protection act, all health and safety policies and making sure all Junior Church staff are up to date in child protection training. One of our trustees Ian Mann is in charge of health and safety protocols for the Church and these are reviewed by the trustees every year. These include fire risk assessment, health and safety policy, safeguarding, data protection, and employee complaints policy.

The Church treasurer is the trustee Mrs Tanya Goffin and the Church secretary is the trustee Mr Jim Johnston.

Day to day running of the Church is carried out by Pastor Chip Kawalsingh with the particular help of Mr Ian Mann (trustee employed by the Church) and other trustees as needed. They are assisted by 6 office staff - 5 full-time and 1 part-time.

The music and worship team are led by Mrs Sarah Kawalsingh who is employed full-time by the Church. She oversees the training of new musicians especially from the younger age groups. The ignite and pulse groups have their own music bands. Members of the worship team have written new songs over the last few years and the Church has produced two music CDs 'Salvation is Here' and 'Unveil My Eyes'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518785

Principal address

Unit 1
St Margaret's Business Centre
14 St John Street
Leicester
LE1 3WL

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

Trustees

Rev AP Kawalsingh (Chair)

Mr LP Venning

Mrs T Goffin (Treasurer)

Mr I Mann

Mr N Gallagher

Mr J Johnston (Secretary)

Mr T Kandi

Mr INW Ekanayake (appointed 4.2.23)

Mr JRN Willock (appointed 4.2.23)

Independent Examiner

Mr P Bott FCA

Institute of Chartered Accountants in England and Wales

Mark J Rees LLP Chartered Accountants

Granville Hall

Granville Road

Leicester

LE1 7RU

Bankers

Virgin Money

3 Eastgates

Leicester

LE1 5YA

Solicitors

Croftons Solicitors LLP

The Lexicon

10 – 12 Mount Street

Manchester

M2 5FA

Freehold Property

Rev AP Kawalsingh, Mrs T Goffin and Mr LP Venning hold title to the Freehold Property on behalf of the charity.

Approved by order of the board of trustees on 4 July 2023 and signed on its behalf by:

Mr J Johnston (Secretary) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARVEST CITY CHURCH

Independent examiner's report to the trustees of Harvest City Church

I report to the charity trustees on my examination of the accounts of Harvest City Church (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Use of our report

This report is made solely to the charity's members. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

14 July 2023

HARVEST CITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	453,530	-	453,530	551,030
Charitable activities					
Advancement of Christian faith	4	18,725	3,704	22,429	11,867
Investment income	3	2,108	-	2,108	3,954
Total		<u>474,363</u>	<u>3,704</u>	<u>478,067</u>	<u>566,851</u>
EXPENDITURE ON					
Charitable activities					
Advancement of Christian faith	5	565,544	3,841	569,385	447,126
Other		2,327	-	2,327	1,791
Total		<u>567,871</u>	<u>3,841</u>	<u>571,712</u>	<u>448,917</u>
NET INCOME/(EXPENDITURE)		(93,508)	(137)	(93,645)	117,934
RECONCILIATION OF FUNDS					
Total funds brought forward		1,502,474	1,330	1,503,804	1,385,870
TOTAL FUNDS CARRIED FORWARD		<u><u>1,408,966</u></u>	<u><u>1,193</u></u>	<u><u>1,410,159</u></u>	<u><u>1,503,804</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

BALANCE SHEET 30 SEPTEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	432,232	-	432,232	413,876
CURRENT ASSETS					
Stocks	13	11,854	-	11,854	11,925
Debtors	14	47,331	-	47,331	101,292
Cash at bank and in hand		981,122	1,193	982,315	1,000,596
		1,040,307	1,193	1,041,500	1,113,813
CREDITORS					
Amounts falling due within one year	15	(63,573)	-	(63,573)	(23,885)
NET CURRENT ASSETS		976,734	1,193	977,927	1,089,928
TOTAL ASSETS LESS CURRENT LIABILITIES		1,408,966	1,193	1,410,159	1,503,804
NET ASSETS		1,408,966	1,193	1,410,159	1,503,804
FUNDS	16				
Unrestricted funds				1,408,966	1,502,474
Restricted funds				1,193	1,330
TOTAL FUNDS				1,410,159	1,503,804

The financial statements were approved by the Board of Trustees and authorised for issue on 4 July 2023 and were signed on its behalf by:

Rev AP Kawalsingh (Chair) - Trustee

Mrs T Goffin (Treasurer) - Trustee

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources including donations, gifts and grants are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Investment income comprising interest receivable is included when receivable by the charity.

Expenditure

Expenditure is accounted for on an accruals basis inclusive of the attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of charitable activities include those costs incurred in respect of the charity's main activities and providing services for its beneficiaries. Grants payable are accounted for at the earlier of when they are paid or become legally enforceable. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% straight-line basis excluding land
Furniture and equipment	- 20% on reducing balance

All tangible fixed assets are capitalised and included at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Tithes and offerings	375,013	466,987
Gift aid - income tax recoverable	78,517	84,043
	<u>453,530</u>	<u>551,030</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	2,108	3,954
	<u>2,108</u>	<u>3,954</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Teaching and bookshop	Advancement of Christian faith	974	3,079
Hospitality and refreshments	Advancement of Christian faith	67	28
Children and youth work	Advancement of Christian faith	842	-
Donations - Manna Ministries	Advancement of Christian faith	3,704	3,750
Events	Advancement of Christian faith	6,981	957
Room Hire Income	Advancement of Christian faith	8,024	-
Miscellaneous	Advancement of Christian faith	1,837	4,053
		<u>22,429</u>	<u>11,867</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Advancement of Christian faith	<u>379,189</u>	<u>36,408</u>	<u>153,788</u>	<u>569,385</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Trustees' remuneration	170,482	161,390
Staff costs	165,870	160,783
Ministry expenses	3,050	900
Teaching and bookshop	5,193	1,562
Hospitality and refreshments	6,200	2,826
Children and youth work	1,384	2,286
Events	27,010	6,328
Pot Spoon Café	-	174
	<u>379,189</u>	<u>336,249</u>

7. GRANTS PAYABLE

	2022 £	2021 £
Advancement of Christian faith	<u>36,408</u>	<u>25,199</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Ministers Fellowship West Indies	3,500	2,961
Voice of Triumph Ministries	-	1,480
Manna International Inc.	3,840	3,850
Other	-	4,035
OSAKA	9,946	6,500
Chadwick	-	2,961
Franco	7,538	1,480
	<u>24,824</u>	<u>23,267</u>

Grants payable to individuals amount to £11,584 (2021: £1,932).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advancement of Christian faith	<u>149,293</u>	<u>4,495</u>	<u>153,788</u>

Support costs, included in the above, are as follows:

Management

	2022	2021
	Advancement of Christian faith £	Total activities £
Rent of premises	17,340	1,356
Insurance	2,483	2,155
Light, heat and water	7,754	5,941
Travel and transport	39,424	2,997
Postage, stationery and telephone	7,649	6,489
Publicity	1,674	7,784
Sundries	27,468	19,454
Repairs and maintenance	13,993	5,240
Depreciation of tangible assets	31,508	25,454
	<u>149,293</u>	<u>76,870</u>

Governance costs

	2022	2021
	Advancement of Christian faith £	Total activities £
Professional expenses	858	5,126
Accountancy and legal fees	630	644
Independent examiners remuneration	2,519	2,576
Bank charges	488	462
	<u>4,495</u>	<u>8,808</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' salaries	146,925	138,677
Trustees' pensions paid	23,557	22,713
	<u>170,482</u>	<u>161,390</u>

Trustees' remuneration is made up of salaries paid to Rev AP Kawalsingh £72,678 (2021: £68,000), Mr I Mann £44,321 (2021: £42,177) and Mr T Kandi £29,926 (2021: £28,500).

Trustees' pension is made up of contributions of £16,416 (2021: £15,640) for Rev AP Kawalsingh, £6,430 (2021: £6,430) for Mr I Mann and £711 (2021: £644) for Mr T Kandi.

Remuneration paid to the above Trustees reflects the work performed and their responsibility for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	274,273	263,082
Social security costs	29,732	22,887
Other pension costs	16,103	13,491
	<u>320,108</u>	<u>299,460</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Salaried staff - charitable activities	<u>7</u>	<u>8</u>

The emoluments of nil (2021: one) member of staff are within the range of £60,000 to £69,999.

The emoluments of one (2021: nil) member of staff are within the range of £70,000 to £79,999.

Staff costs include salaries paid to related parties of £77,470 (2021: £65,000).

Pension costs include contributions for related parties of £11,317 (2021: £10,778).

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £187,670 (2021: £177,017).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2021	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	551,030	-	551,030
Charitable activities			
Advancement of Christian faith	8,117	3,750	11,867
Investment income	3,954	-	3,954
Total	<u>563,101</u>	<u>3,750</u>	<u>566,851</u>
EXPENDITURE ON			
Charitable activities			
Advancement of Christian faith	443,276	3,850	447,126
Other	1,791	-	1,791
Total	<u>445,067</u>	<u>3,850</u>	<u>448,917</u>
NET INCOME/(EXPENDITURE)	118,034	(100)	117,934
RECONCILIATION OF FUNDS			
Total funds brought forward	1,384,440	1,430	1,385,870
TOTAL FUNDS CARRIED FORWARD	<u><u>1,502,474</u></u>	<u><u>1,330</u></u>	<u><u>1,503,804</u></u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 October 2021	448,717	262,690	711,407
Additions	1,407	51,299	52,706
Disposals	-	(3,552)	(3,552)
At 30 September 2022	<u>450,124</u>	<u>310,437</u>	<u>760,561</u>
DEPRECIATION			
At 1 October 2021	108,161	189,370	297,531
Charge for year	7,153	24,355	31,508
Eliminated on disposal	-	(710)	(710)
At 30 September 2022	<u>115,314</u>	<u>213,015</u>	<u>328,329</u>
NET BOOK VALUE			
At 30 September 2022	<u>334,810</u>	<u>97,422</u>	<u>432,232</u>
At 30 September 2021	<u>340,556</u>	<u>73,320</u>	<u>413,876</u>

Included in cost or valuation of land and buildings is freehold land of £92,500 (2021 - £92,500) which is not depreciated.

13. STOCKS

	2022 £	2021 £
Stocks	<u>11,854</u>	<u>11,925</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	400
Income tax recoverable	37,915	84,003
Accrued income	9,416	16,889
	<u>47,331</u>	<u>101,292</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	8,285	6,941
Other creditors	38,729	12,777
Accruals and deferred income	16,559	4,167
	<u>63,573</u>	<u>23,885</u>

16. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	1,502,474	(93,508)	1,408,966
Restricted funds			
Manna Ministries fund	1,330	(137)	1,193
TOTAL FUNDS	<u>1,503,804</u>	<u>(93,645)</u>	<u>1,410,159</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	474,363	(567,871)	(93,508)
Restricted funds			
Manna Ministries fund	3,704	(3,841)	(137)
TOTAL FUNDS	<u>478,067</u>	<u>(571,712)</u>	<u>(93,645)</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	1,384,440	118,034	1,502,474
Restricted funds			
Manna Ministries fund	1,430	(100)	1,330
TOTAL FUNDS	<u>1,385,870</u>	<u>117,934</u>	<u>1,503,804</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	563,101	(445,067)	118,034
Restricted funds			
Manna Ministries fund	3,750	(3,850)	(100)
TOTAL FUNDS	<u>566,851</u>	<u>(448,917)</u>	<u>117,934</u>

The Manna Ministries fund consists of donations received specifically for the purpose of making subsequent grants to Manna International Inc. for the sponsorship of orphaned children in India.

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to a personal pension scheme in respect of certain employees. The total costs payable in the year were £36,678 (2021: £36,203).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

18. RELATED PARTY DISCLOSURES

Related party transactions are detailed under staff costs. There were no further related party transactions for the year ended 30 September 2022.

HARVEST CITY CHURCH

England & Wales - Charity number 518785

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
HARVEST CITY CHURCH**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

HARVEST CITY CHURCH

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HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Fellowship as laid down in the Declaration of Trust dated 27 March 1987 are:

1. The advancement of the Christian Faith in accordance with the doctrines set out in the underwritten Fourth Schedule and the worship of God in the said County and elsewhere by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of the Christian doctrine and principles and the pastoral care of the Christian people and the printing and distribution of the Bible and Christian literature.
2. The relief of persons who are in conditions of need, hardship, distress or who are aged or sick.
3. The advancement of education on the basis of Christian principles and without prejudice to the generality of the provision of such education in any educational establishment and if the trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and Reports) Regulations 2008.

Significant activities

The Church is involved in many programmes for the local community - with children and youth groups, and regular groups running activities for all other age brackets and older people. The Church also has members coming from many different cultural backgrounds and is recognised as a Church promoting multicultural understanding.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General Church Activities

The Church currently meets every Sunday morning in person for two services to accommodate the congregation numbers, people have to book their place to comply with the pandemic regulations. We continue to live stream our services too. Our congregation includes people from all over the world reflecting the diversity of our city.

There is also a meeting every Tuesday evening for the purpose of Bible teaching but also increasingly additional smaller group teaching for those involved in singing and music, foundational Christian belief teaching and meetings for new people wishing to join the Church or get baptised. Our partnership classes' this year have resulted in five new members.

We also hold sessions from time to time for those who run businesses to teach about ethical principles involved in running and building your own business. This is run by one of our trustees who has an expertise in this area.

A nine-month intern programme also continues each year for any Church members who wish to study the Bible in greater depth and is useful for developing people's skills in writing and presenting topics and projects. This is run by one of our trustees and elders Ian Mann.

Small groups called 'Harvest Groups' meet once a month to enable people to develop closer friendships, to help those in need of practical help and support and encourage each other with prayer. These groups include up to 15 people of different ages and cultural backgrounds and are a good opportunity to develop friendships with people from very different backgrounds. There are 17 of these groups in total meeting in various homes all over the city.

During the pandemic all our meetings and small group activities have been rearranged in line with government and local guidelines. Since March 2020 most meetings have been either streamed online or arranged via zoom with some limited opportunities to meet face to face during the summer months in 2020. Our Sunday services and Tuesday evening meetings are all available on YouTube and have made our meetings accessible to a wider audience. Our leaders and tech teams continue to work very hard behind the scenes to make sure these meetings run smoothly.

Children and youth work

This is the largest department in the work of the Church.

A parent and toddler group has met every week and enjoyed a varied programme of informal meetings and outings, called Cafe Mama.

All children up to the age of 11 usually attend Junior Church on Sunday mornings and Tuesday evenings. There are over one hundred children in this age group divided into 5 groups according to age. They enjoy a varied programme of games, music and Bible teaching. This group includes children with special needs who are assigned special helpers. The teachers meet together regularly to review policies and child safeguarding. The head of the children's work is Mrs Sarah Woods who is herself a special needs teacher.

The youth work includes young people from aged 11-30 and is divided into 2 groups. It is open to the wider community and the 11-15 age group, called Ignite, now have their own special evening on Friday's and are expanding in numbers, currently with up to 30 children in attendance. The older group aged 16-30, called The Pulse, continue to meet on Saturday evenings and attract up to 30 young people. Both groups have a programme of music and worship, games and Bible teaching.

During the pandemic, all these meetings and group activities have continued but have transferred to online and zoom with the help of our Junior Church, Ignite and The Pulse leadership.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

Other groups

The men meet in a group called 'Excel'. They get together bi-monthly for Bible teaching, meals together or other activities such as bowling. The ladies have their own group called 'Shine' that meets once a month for relevant Bible teaching and sometimes other activities like shopping trips or theatre outings.

There is also a group for people who have progressed on from the youth groups or are in the right age bracket. This is called 'Dare' and caters to people in their 30's. They meet monthly for meals out together and have a WhatsApp group.

Our senior and retired members have an active group called 'New Horizons' which meets every few weeks and has a varied programme of outings, meals, movies, skittles etc.

During the pandemic most of the above groups have continued meeting via video conferencing. Outside activities have had to cease and our leaders have been supporting many of our older and more vulnerable members with regular phone calls and food deliveries. We have however begun expanding back into full contact activities across the board in line with government and local regulations.

The Church also runs a group for NHS staff, especially junior medical staff and medical students, which is called 'Medics Corner'. This is mainly supportive in nature and includes discussions on ethics and other topics of relevance as well as sharing up to date medical information. It is run by two GP's.

Since the pandemic the Church has been engaged in supporting our NHS and care workers with regular supportive phone calls and food deliveries.

The Church attracts a number of students attending Leicester's universities and colleges. This group usually has a weekly invitation to a home for Sunday lunch. This has temporarily ceased since March 2020 due to the pandemic and is due to be reviewed.

Relationships within the community

The following events are areas where we were involved in supporting or building relationships with the community, however much of this was placed on hold during the pandemic in 2021.

Normally each August Bank Holiday Sunday we hold an annual summer fayre at Judgemeanow Community College. This includes many activities for children and is free to the local community. It has become an increasingly popular event and attracts families from all cultures and faiths.

Again, normally in autumn each year we organise an 'Out of Africa and Beyond' event also at Judgemeanow Community College. This is a truly multicultural event that celebrates the many cultures represented by our Church, around thirty different nations, and many visitors enjoy the programme of music, dancing, Biblical message and the variety of different foods.

For the previous two years we have held a Christmas market at our own premises and have had the privilege of working with our local Asda supermarket charity worker to arrange prizes etc. Members of the local community have come in to run stalls.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

Our many groups and activities are open to all of the community and attract regular visitors, especially our youth work. We have an 'Acts of Kindness' initiative to encourage people to donate food to be given to those in need especially during the Christmas period.

During the pandemic this has become a much larger part of the work that the Church does and so we have partnered with charities in Leicester to help with giving out food weekly to many people that are in need.

Other care for the sick and elderly in the congregation and outside is carried out informally by harvest groups and their members alongside other small groups also.

Due to the pandemic, it was decided to close our 'Potspoon Café'. With falling foot traffic and an inability to support volunteers we decided to close the Café without an immediate plan to reopen.

Relationships with other churches

Harvest City Church is part of a worldwide group of Churches called 'Ministers Fellowship Global' (MFG). Our senior Pastors, Chip and Sarah Kawalsingh, are on the leadership team for MFG and regularly visit other Churches in many countries including Canada, the USA, the West Indies, Netherlands and Japan to encourage and help their Pastors and Churches.

Other Church members including members of our youth group also accompany our Pastors on their ministry trips and benefit from that experience. MFG holds regional meetings in the UK twice a year attended by all our leaders and also an international conference once a year. Unfortunately, due to the pandemic the yearly conference, travelling itinerary and other regional conferences and meetings have been cancelled. However there have been virtual conferences done online via webinars and smaller regional leaders' meetings have continued via that method also.

Our senior Pastors have continued to support other Church leaders more remotely via phone and video conferencing.

Our Church has continued to support the work of an orphanage in Hyderabad India.

Our Pastor has written a number of books and materials for Church teaching. These include 'God, a Mocha and Me', 'An Extra Shot', 'Fruits of The Spirit', 'Battle For The Mind', 'Hope' prayer cards, 'Giants Will Fall', 'Partnership Guide', 'Leadership Guide' and 'Introduction to Systematic Theology'. He has recently completed writing a series of 5 booklets on essentials of the Christian faith. Many of these materials are also in use in Churches around the UK and internationally.

Our Church supports various Christian ministries as mentioned above. These gifts are always discussed with the trustees and approved by them. The recipient organisations are mainly associated with MFG or Portland Bible College. This is the college where Pastors Chip and Sarah Kawalsingh received their theological and musical training degrees.

Recipient organisations include:

- Ministers Fellowship Global.
- Ministers Fellowship West Indies.
- (These organisations support Churches and charitable work in Eastern Europe, Africa, India, and the West Indies etc.)
- Light of Life Full Gospel Church (an MFG Church in Toronto).
- Northside City Church.
- Freedom Fellowship Church.
- Shine, our ladies fellowship, charitable donation to Leicester City's Charity Link initiative (Charitable organisations working with the homeless.)

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

Overview of finances

The Church remains in a healthy financial state. However due to the ongoing pandemic, with the additional lockdown issues in Leicester, the Church has spent the months from March 2020 with only limited opportunities for face to face meetings. For many of our members this remains an ongoing difficult time in terms of employment and finances which has had an inevitable impact on our Church income with donations having dropped during this financial year.

We own our Church premises in St Johns St Leicester and up until March 2020 also hired an additional meeting hall at Judgemeanow College on Sunday mornings and Tuesday evenings in order to accommodate increasing congregation numbers.

We currently have over £80,000 in our current bank account and over £900,000 in the savings account; this has accumulated for the future purchase of a larger premises to house our present congregation and plan for future growth.

We continue to actively look at possible suitable properties.

We received a one-off donation this year for £27,500.

Reserves policy

It is the policy of the trustees to maintain the unrestricted fund not committed or invested in fixed assets less related borrowing, at a level which equates with a range of between three to twelve months unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs.

At 30 September 2021 the total funds held are £1,503,804. This includes £413,876 in tangible fixed assets and £1,330 in restricted funds.

As mentioned above the charity has continued to build its reserves in order to fund a future purchase of a larger premises.

FUTURE PLANS

The charity looks forward to further achieving its charitable objectives during the forthcoming year. It is anticipated that the income and activities of the charity will continue to expand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Trust Deed dated 27 March 1987 and was formally registered as a charity on 13 May 1987. The charity was formerly known as Beaumont Christian Fellowship.

Organisational structure

Overall responsibility for the Fellowship lies with the trustees of whom there are seven, with an elder responsible for overseeing the Church. These two bodies, the trustees and eldership, while having distinct roles have common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the Fellowship.

New trustees are appointed under the authority of the existing body of trustees.

The induction and training of new trustees is provided by the existing trustees as appropriate to the charity's objectives. The Declaration of Trust provides for a minimum of three trustees with no maximum limit. The trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staffing and finance.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Probity and overview

The policies and activities of the Church are currently formulated by a group of 7 trustees. The chairman of the trustees and Church Senior Pastor is Mr Andy Paul Chip Kawalsingh.

The trustees have regular meetings, with minutes taken, and all financial decisions including donations and salaries are discussed and agreed upon prior to implementation. The trustees meet every year to discuss and decide the salaries of our leaders Pastor Chip (Andy) and Sarah Kawalsingh - the decision is made by the other trustees and is based on the work they do and the increase in their responsibilities. It is also influenced by the increase in membership and finances. It is noted that they donate around 20% of their salaries back to the Church in gifts and offerings. Three trustees (Chip Kawalsingh, Ian Mann and Tatenda Kandi) are also employed by the Church but trustees themselves receive no remuneration for being trustees.

The trustees also review the accounts and check all policies are up to date and implemented - this has included the data protection act, all health and safety policies and making sure all Junior Church staff are up to date in child protection training. One of our trustees Ian Mann is in charge of all the health and safety protocols in the Church and these are reviewed by the trustees every year. These include fire risk assessment, health and safety policy, safeguarding, data protection, employee complaints policy.

The Church treasurer is trustee Mrs Tanya Goffin and the Church secretary is now trustee Mr James Johnston.

Day to day running of the Church is carried out by Pastor Chip Kawalsingh with the particular help of Mr Ian Mann (trustee employed by the Church) and other trustees as needed. They are assisted by 5 office staff - 4 full time and 1 part time.

The music and worship team are led by Mrs Sarah Kawalsingh who is employed full time by the Church. She oversees the training of new musicians especially from the younger age groups. The ignite and pulse groups have their own music bands. Members of the worship team have written new songs over the last few years and the Church has produced two music CD's 'Salvation is Here' and 'Unveil My Eyes'.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518785

Principal address

Unit 1
St Margaret's Business Centre
14 St John Street
Leicester
LE1 3WL

Trustees

Rev AP Kawalsingh (Chair)
Mr LP Venning
Mrs T Goffin (Treasurer)
Mr I Mann
Mr N Gallagher
Mr J Johnston (Secretary)
Mr T Kandi

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr P Bott FCA
The Institute of Chartered Accountants
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

Virgin Money
3 Eastgates
Leicester
LE1 5YA

Solicitors

Croftons Solicitors LLP
The Lexicon
10 – 12 Mount Street
Manchester
M2 5FA

Freehold Property

Rev AP Kawalsingh, Mrs T Goffin and Mr LP Venning hold title to the Freehold Property on behalf of the charity.

Approved by order of the board of trustees on 28 April 2022 and signed on its behalf by:

Mr J Johnston (Secretary) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARVEST CITY CHURCH

Independent examiner's report to the trustees of Harvest City Church

I report to the charity trustees on my examination of the accounts of Harvest City Church (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Use of our report

This report is made solely to the charity's members. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA
The Institute of Chartered Accountants
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

3 May 2022

HARVEST CITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	551,030	-	551,030	509,613
Charitable activities	4				
Advancement of Christian faith		8,117	3,750	11,867	28,522
Investment income	3	3,954	-	3,954	9,640
Total		<u>563,101</u>	<u>3,750</u>	<u>566,851</u>	<u>547,775</u>
EXPENDITURE ON					
Charitable activities	5				
Advancement of Christian faith		443,276	3,850	447,126	519,166
Other		1,791	-	1,791	865
Total		<u>445,067</u>	<u>3,850</u>	<u>448,917</u>	<u>520,031</u>
NET INCOME/(EXPENDITURE)		<u>118,034</u>	<u>(100)</u>	<u>117,934</u>	<u>27,744</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,384,440</u>	<u>1,430</u>	<u>1,385,870</u>	<u>1,358,126</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,502,474</u></u>	<u><u>1,330</u></u>	<u><u>1,503,804</u></u>	<u><u>1,385,870</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

BALANCE SHEET 30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	413,876	-	413,876	409,249
CURRENT ASSETS					
Stocks	13	11,925	-	11,925	10,880
Debtors	14	101,292	-	101,292	47,557
Cash at bank and in hand		999,266	1,330	1,000,596	934,535
		<u>1,112,483</u>	<u>1,330</u>	<u>1,113,813</u>	<u>992,972</u>
CREDITORS					
Amounts falling due within one year	15	(23,885)	-	(23,885)	(16,351)
NET CURRENT ASSETS		<u>1,088,598</u>	<u>1,330</u>	<u>1,089,928</u>	<u>976,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,502,474</u>	<u>1,330</u>	<u>1,503,804</u>	<u>1,385,870</u>
NET ASSETS		<u>1,502,474</u>	<u>1,330</u>	<u>1,503,804</u>	<u>1,385,870</u>
FUNDS	16				
Unrestricted funds				1,502,474	1,384,440
Restricted funds				1,330	1,430
TOTAL FUNDS				<u>1,503,804</u>	<u>1,385,870</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2022 and were signed on its behalf by:

Rev AP Kawalsingh (Chair) - Trustee

Mrs T Goffin (Treasurer) - Trustee

The notes form part of these financial statements

HARVEST CITY CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	92,650	24,991
Interest paid		(462)	(1,918)
Net cash provided by operating activities		<u>92,188</u>	<u>23,073</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,081)	(18,271)
Interest received		3,954	8,288
Net cash used in investing activities		<u>(26,127)</u>	<u>(9,983)</u>
Change in cash and cash equivalents in the reporting period			
		66,061	13,090
Cash and cash equivalents at the beginning of the reporting period			
		<u>934,535</u>	<u>921,445</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>1,000,596</u></u>	<u><u>934,535</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	117,934	27,744
Adjustments for:		
Depreciation charges	25,454	22,517
Interest received	(3,954)	(8,288)
Interest paid	462	1,918
Increase in stocks	(1,045)	(6,508)
(Increase)/decrease in debtors	(53,735)	7,075
Increase/(decrease) in creditors	7,534	(19,467)
	<hr/>	<hr/>
Net cash provided by operations	92,650	24,991
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20	Cash flow	At 30.9.21
	£	£	£
Net cash			
Cash at bank and in hand	934,535	66,061	1,000,596
	<hr/>	<hr/>	<hr/>
	934,535	66,061	1,000,596
	<hr/>	<hr/>	<hr/>
Total	934,535	66,061	1,000,596
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources including donations, gifts and grants are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, gifts and grants have been included as income from incoming resources from charitable activities where these relate to specific expenditure to be incurred, but as voluntary income where they have been given with greater freedom of use. Income receivable under gift aid includes the related income tax recoverable. Investment income comprising interest receivable is included when receivable by the charity.

Expenditure

Expenditure is accounted for on an accruals basis inclusive of the attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of charitable activities include those costs incurred in respect of the charity's main activities and providing services for its beneficiaries. Grants payable are accounted for at the earlier of when they are paid or become legally enforceable. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% on cost excluding land
Furniture and equipment	- 20% on reducing balance

All tangible fixed assets are capitalised and included at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going Concern and Impact of COVID-19

From late March 2020 the COVID-19 pandemic had a significant impact on the charity's operations. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Tithes and offerings	466,987	428,072
Gift aid - income tax recoverable	84,043	81,541
	<u>551,030</u>	<u>509,613</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	-	1,352
Bank interest receivable	3,954	8,288
	<u>3,954</u>	<u>9,640</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Teaching and bookshop	3,079	2,104
Hospitality and refreshments	28	214
Donations - Manna Ministries	3,750	3,860
Events	957	9,036
Pot Spoon Café	-	4,574
Miscellaneous	4,053	8,734
	<u>11,867</u>	<u>28,522</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Advancement of Christian faith	336,249	25,199	85,678	447,126
	<u>336,249</u>	<u>25,199</u>	<u>85,678</u>	<u>447,126</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Trustees' remuneration	161,390	171,254
Staff costs	160,783	172,807
Ministry expenses	900	7,993
Teaching and bookshop	1,562	3,608
Hospitality and refreshments	2,826	4,643
Children and youth work	2,286	1,032
Events	6,328	20,335
Pot Spoon Café	174	3,703
	<u>336,249</u>	<u>385,375</u>

7. GRANTS PAYABLE

	2021	2020
	£	£
Advancement of Christian faith	25,199	36,485

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Ministers Fellowship Global	-	10,046
Ministers Fellowship West Indies	2,961	2,500
Voice of Triumph Ministries	1,480	-
Manna International Inc.	3,850	3,980
Northside City Church	-	4,039
Other	4,035	7,310
OSAKA	6,500	-
Royal British Legion	-	100
Shine Charity	-	364
Freedom Fellowship Church	-	579
Chadwick	2,961	-
Franco	1,480	-
	<u>23,267</u>	<u>28,918</u>

Grants payable to individuals amount to £1,932 (2020: £7,567).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advancement of Christian faith	<u>76,870</u>	<u>8,808</u>	<u>85,678</u>

Support costs, included in the above, are as follows:

Management

	2021 Advancement of Christian faith £	2020 Total activities £
Rent of premises	1,356	18,199
Insurance	2,155	2,693
Light, heat and water	5,941	5,761
Travel and transport	2,997	9,376
Postage, stationery and telephone	6,489	7,089
Publicity	7,784	5,044
Sundries	19,454	11,992
Repairs and maintenance	5,240	5,340
Depreciation of tangible assets	25,454	22,516
	<u>76,870</u>	<u>88,010</u>

Governance costs

	2021 Advancement of Christian faith £	2020 Total activities £
Professional expenses	5,126	4,253
Accountancy and legal fees	644	625
Independent examiners remuneration	2,576	2,500
Bank interest	462	1,918
	<u>8,808</u>	<u>9,296</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	138,677	148,650
Trustees' pensions paid	22,713	22,604
	<u>161,390</u>	<u>171,254</u>

Trustees' remuneration is made up of salaries paid to Rev AP Kawalsingh £68,000 (2020: £77,473), Mr I Mann £42,177 (2020: £43,177) and Mr T Kandi £28,500 (2020: £28,000).

Trustees' pension is made up of contributions of £15,640 (2020: £15,519) for Rev AP Kawalsingh, £6,430 (2020: £6,430) for Mr I Mann and £643 (2020: £654) for Mr T Kandi.

Remuneration paid to the above Trustees reflects the work performed and their responsibility for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	263,082	285,050
Social security costs	22,887	24,464
Other pension costs	13,491	11,943
	<u>299,460</u>	<u>321,457</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Salaried staff - charitable activities	<u>8</u>	<u>8</u>

The emoluments of nil (2020: one) member of staff are within the range of £60,000 to £69,999.

The emoluments of one (2020: nil) member of staff are within the range of £80,000 to £89,999.

The emoluments of nil (2020: one) member of staff are within the range of £90,000 to £99,999.

Staff costs include salaries paid to Mrs S Kawalsingh, wife of Rev AP Kawalsingh, trustee of £45,000 (2020: £54,500) and to Mrs H Venning, wife of Mr LP Venning, trustee of £20,500 (2020: £20,000).

Pension costs include a contribution for Mrs S Kawalsingh, wife of Rev AP Kawalsingh, trustee of £10,350 (2020: £10,235) and for Mrs H Venning, wife of Mr LP Venning trustee of £428 (2020: £414).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. STAFF COSTS - continued

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £177,017 (2020: £189,163).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2020

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	509,613	-	509,613
Charitable activities			
Advancement of Christian faith	24,662	3,860	28,522
Investment income	9,640	-	9,640
Total	<u>543,915</u>	<u>3,860</u>	<u>547,775</u>
EXPENDITURE ON			
Charitable activities			
Advancement of Christian faith	515,186	3,980	519,166
Other	865	-	865
Total	<u>516,051</u>	<u>3,980</u>	<u>520,031</u>
NET INCOME/(EXPENDITURE)	<u>27,864</u>	<u>(120)</u>	<u>27,744</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,356,576</u>	<u>1,550</u>	<u>1,358,126</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,384,440</u></u>	<u><u>1,430</u></u>	<u><u>1,385,870</u></u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 October 2020	448,717	232,609	681,326
Additions	-	30,081	30,081
	<hr/>	<hr/>	<hr/>
At 30 September 2021	448,717	262,690	711,407
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2020	101,037	171,040	272,077
Charge for year	7,124	18,330	25,454
	<hr/>	<hr/>	<hr/>
At 30 September 2021	108,161	189,370	297,531
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2021	340,556	73,320	413,876
	<hr/>	<hr/>	<hr/>
At 30 September 2020	347,680	61,569	409,249
	<hr/>	<hr/>	<hr/>

Included in cost or valuation of land and buildings is freehold land of £92,500 (2020 - £92,500) which is not depreciated.

13. STOCKS

	2021 £	2020 £
Stocks	11,925	10,880
	<hr/>	<hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	400	1,315
Income tax recoverable	84,003	38,239
Accrued income	16,889	8,003
	<hr/>	<hr/>
	101,292	47,557
	<hr/>	<hr/>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	6,941	7,208
Other creditors	12,777	4,325
Accruals and deferred income	4,167	4,818
	<u>23,885</u>	<u>16,351</u>

16. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	1,384,440	118,034	1,502,474
Restricted funds			
Manna Ministries fund	1,430	(100)	1,330
TOTAL FUNDS	<u>1,385,870</u>	<u>117,934</u>	<u>1,503,804</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	563,101	(445,067)	118,034
Restricted funds			
Manna Ministries fund	3,750	(3,850)	(100)
TOTAL FUNDS	<u>566,851</u>	<u>(448,917)</u>	<u>117,934</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	1,356,576	27,864	1,384,440
Restricted funds			
Manna Ministries fund	1,550	(120)	1,430
TOTAL FUNDS	<u>1,358,126</u>	<u>27,744</u>	<u>1,385,870</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	543,915	(516,051)	27,864
Restricted funds			
Manna Ministries fund	3,860	(3,980)	(120)
TOTAL FUNDS	<u>547,775</u>	<u>(520,031)</u>	<u>27,744</u>

The Manna Ministries fund consists of donations received specifically for the purpose of making subsequent grants to Manna International Inc. for the sponsorship of orphaned children in India.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to a personal pension scheme in respect of certain employees. The total costs payable in the year were £36,203 (2020: £34,547).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	466,987	428,072
Gift aid - income tax recoverable	84,043	81,541
	<hr/>	<hr/>
	551,030	509,613
Investment income		
Rents received	-	1,352
Bank interest receivable	3,954	8,288
	<hr/>	<hr/>
	3,954	9,640
Charitable activities		
Teaching and bookshop	3,079	2,104
Hospitality and refreshments	28	214
Donations - Manna Ministries	3,750	3,860
Events	957	9,036
Pot Spoon Café	-	4,574
Miscellaneous	4,053	8,734
	<hr/>	<hr/>
	11,867	28,522
Total incoming resources	<hr/>	<hr/>
	566,851	547,775
EXPENDITURE		
Charitable activities		
Trustees' salaries	138,677	148,650
Trustees' pensions paid	22,713	22,604
Salaries	124,405	136,400
Social security	22,887	24,464
Pensions	13,491	11,943
Ministry expenses	900	7,993
Teaching and bookshop	1,562	3,608
Hospitality and refreshments	2,826	4,643
Children and youth work	2,286	1,032
Events	6,328	20,335
Pot Spoon Café	174	3,703
Carried forward	336,249	385,375

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	336,249	385,375
Grants to institutions	23,267	28,918
Grants to individuals	1,932	7,567
	<hr/>	<hr/>
	361,448	421,860
Other		
Hire of plant and machinery	1,791	865
Support costs		
Management		
Rent of premises	1,356	18,199
Insurance	2,155	2,693
Light, heat and water	5,941	5,761
Travel and transport	2,997	9,376
Postage, stationery and telephone	6,489	7,089
Publicity	7,784	5,044
Sundries	19,454	11,992
Repairs and maintenance	5,240	5,340
Depreciation of freehold property	7,124	7,124
Depreciation of furniture and equipment	18,330	15,392
	<hr/>	<hr/>
	76,870	88,010
Governance costs		
Professional expenses	5,126	4,253
Accountancy and legal fees	644	625
Independent examiners remuneration	2,576	2,500
Bank interest	462	1,918
	<hr/>	<hr/>
	8,808	9,296
Total resources expended	<hr/>	<hr/>
	448,917	520,031
Net income	<hr/>	<hr/>
	117,934	27,744

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

England & Wales - Charity number 518785

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
HARVEST CITY CHURCH**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

HARVEST CITY CHURCH

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HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Fellowship as laid down in the Declaration of Trust dated 27 March 1987 are:

1. The advancement of the Christian Faith in accordance with the doctrines set out in the underwritten Fourth Schedule and the worship of God in the said County and elsewhere by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of the Christian doctrine and principles and the pastoral care of the Christian people and the printing and distribution of the Bible and Christian literature.
2. The relief of persons who are in conditions of need, hardship, distress or who are aged or sick.
3. The advancement of education on the basis of Christian principles and without prejudice to the generality of the provision of such education in any educational establishment and if the trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and Reports) Regulations 2008.

Significant activities

The Church is involved in many programmes for the local community - with children and youth groups, and regular groups running activities for single mothers and older people. The Church also has members coming from many different cultural backgrounds and is recognised as a Church promoting multicultural understanding.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General Church Activities

The Church normally meets every Sunday morning in person for two services to accommodate the congregation numbers. Our congregation includes people from all over the world reflecting the diversity of our city.

There is also a meeting every Tuesday evening for the purpose of Bible teaching but also increasingly additional smaller group teaching for those involved in singing and music, foundational Christian belief teaching and meetings for new people wishing to join the Church or get baptised. Our partnership classes' this year have resulted in twenty new members.

We also hold sessions from time to time for those who run businesses to teach about ethical principles involved in running and building your own business. This is run by one of our trustees who has an expertise in this area.

A nine-month intern programme also continues each year for any Church members who wish to study the Bible in greater depth and is useful for developing people's skills in writing and presenting topics and projects. This is run by one of our trustees and elders Ian Mann.

Small groups called 'Harvest Groups' meet once a month to enable people to develop closer friendships, to help those in need of practical help and support and encourage each other with prayer. These groups always include up to 20 people of different ages and cultural backgrounds and are a good opportunity to develop friendships with people from very different backgrounds. There are 17 of these groups in total meeting in various homes all over the city.

During the pandemic all our meetings and small group activities have been rearranged in line with government and local guidelines. Since March 2020 most meetings have been either streamed online or arranged via zoom with some limited opportunities to meet face to face during the summer months in 2020. Our Sunday services and Tuesday evening meetings are all available on YouTube and have made our meetings accessible to a wider audience. Our leaders and tech teams continue to work very hard behind the scenes to make sure these meetings run smoothly.

Children and youth work

This is the largest department in the work of the Church.

A parent and toddler group has met every week in our Church premises and enjoyed a varied programme of informal meetings and outings, called Cafe Mama.

All children up to the age of 11 usually attend Junior Church on Sunday mornings and Tuesday evenings. There are over one hundred children in this age group divided into 5 groups according to age. They enjoy a varied programme of games, music and Bible teaching. This group includes children with special needs who are assigned special helpers. The teachers meet together regularly to review policies and child safeguarding. The head of the children's work is Mrs Sarah Woods who is herself a special needs teacher.

The youth work includes young people from aged 11-30 and is divided into 2 groups. It is open to the wider community and the 11-15 age group, called Ignite, now have their own special evening on Friday's and are expanding in numbers, currently up to 30 children in attendance. The older group aged 16-30, called The Pulse, continue to meet on Saturday evenings and attract over 50 young people. Both groups have a programme of music and worship, games and Bible teaching.

During the pandemic, all these meetings and group activities have continued but have transferred to online and zoom with the help of our Junior Church, Ignite and The Pulse leadership.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Other groups

The men meet in a group called 'Excel'. They get together bi-monthly for Bible teaching, meals together or other activities such as bowling. The ladies have their own group called 'Shine' that meets once a month for relevant Bible teaching and sometimes other activities like shopping trips or theatre outings.

There is also a group for people who have progressed on from the youth groups or are in the right age bracket. This is called 'Dare' and caters to the 30-40s age groups. They meet monthly for meals out together.

Our senior and retired members have an active group called 'New Horizons' which meets every few weeks and has a varied programme of outings, meals, movies, skittles etc.

During the pandemic most of the above groups have continued meeting via video conferencing. Outside activities have had to cease and our leaders have been supporting many of our older and more vulnerable members with regular phone calls and food deliveries.

The Church also runs a group for NHS staff, especially junior medical staff and medical students, which is called 'Medics Corner'. This is mainly supportive in nature and includes discussions on ethics and other topics of relevance as well as sharing up to date medical information. It is run by two GP's.

Since the pandemic the Church has been engaged in supporting our NHS and care workers with regular supportive phone calls and food deliveries.

The Church attracts a number of students attending Leicester's universities and colleges. This group has a weekly invitation to a home for Sunday lunch. This has temporarily ceased since March 2020 due to the pandemic.

Relationships within the community

Every August Bank Holiday Sunday we hold an annual summer fayre at Judgemeanow Community College. This includes many activities for children and is free to the local community. It has become an increasingly popular event and attracts families from all cultures and faiths.

Every autumn we organise an 'Out of Africa and Beyond' event also at Judgemeanow Community College. This is a truly multicultural event that celebrates the many cultures represented by our Church, around thirty different nations, and many visitors enjoy the programme of music, dancing, Biblical message and the variety of different foods.

For the last two years we have held a Christmas market at our own premises and have had the privilege of working with our local Asda supermarket charity worker to arrange prizes etc. Members of the local community have come in to run stalls.

Our many groups and activities are open to all of the community and attract regular visitors, especially our youth work. We have an 'Acts of Kindness' initiative to encourage people to donate food to be given to those in need especially during the Christmas period.

During the pandemic this has become a much larger part of the work that the Church does and so we have partnered with charities in Leicester to help with giving out food weekly to many people that are in need.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Other care for the sick and elderly in the congregation and outside is carried out informally by harvest groups and their members alongside other small groups also.

Our 'Potspoon Cafe' is open every Wednesday, Thursday and Friday and is popular with local Leicester College staff and people visiting the city centre. It is also used as a relaxing place to meet and support people needing advice and counselling. The site is not currently open due to the COVID-19 pandemic.

Relationships with other churches

Harvest City Church is part of a worldwide group of Churches called 'Ministers Fellowship Global' (MFG). Our senior Pastors, Chip and Sarah Kawalsingh, are on the leadership team for MFG and regularly visit other Churches in many countries including Canada, the USA, the West Indies, Netherlands and Japan to encourage and help their Pastors and Churches.

Other Church members including members of our youth group also accompany our Pastors on their ministry trips and benefit from that experience. MFG holds regional meetings in the UK twice a year attended by all our leaders and also an international conference once a year. Unfortunately, due to the pandemic the yearly conference, travelling itinerary and other regional conferences and meetings have been cancelled since March 2020. However there have been virtual conferences done online via webinars and smaller regional leaders meetings have continued via that method also.

Our senior Pastors have continued to support other Church leaders more remotely via phone and video conferencing.

Our Church has continued to support the work of an orphanage in Hyderabad India.

Our Pastor has written a number of books and materials for Church teaching. These include 'God, a Mocha and Me', 'An Extra Shot', 'Fruits of The Spirit', 'Battle For The Mind', 'Hope' prayer cards, 'Giants Will Fall', 'Partnership Guide', 'Leadership Guide' and 'Introduction to Systematic Theology'. He is currently writing a series of booklets on essentials of the Christian faith which are in the process of being published. Many of these materials are also in use in Churches around the UK and internationally.

Our Church supports various Christian ministries as mentioned above. These gifts are always discussed with the trustees and approved by them. The recipient organisations are mainly associated with MFG or Portland Bible College. This is the college where Pastors Chip and Sarah Kawalsingh received their theological and musical training degrees.

Recipient organisations include:

- Ministers Fellowship Global.
- Ministers Fellowship West Indies.
(These organisations support Churches and charitable work in Eastern Europe, Africa, India, and the West Indies etc.)
- Light of Life Full Gospel Church (an MFG Church in Toronto).
- Northside City Church.
- Freedom Fellowship Church.
- Shine, our ladies fellowship, charitable donation to Leicester City
(Charitable organisations working with the homeless.)

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

FINANCIAL REVIEW

Overview of finances

The Church remains in a healthy financial state. However due to the ongoing pandemic, with the additional lockdown issues in Leicester, the Church has spent the months from March 2020 with only limited opportunities for face to face meetings. For many of our members this remains an ongoing difficult time in terms of employment and finances which has had an inevitable impact on our Church income with donations having dropped during this financial year.

We own our own Church premises in St Johns St Leicester and up until March 2020 also hired an additional meeting hall at Judgemeanow College on Sunday mornings and Tuesday evenings in order to accommodate increasing congregation numbers.

We currently have over £500,000 in our current bank account in order to save towards the future purchase of a larger premises to house our present congregation and plan for future growth.

We continue to actively look at possible suitable properties.

Reserves policy

It is the policy of the trustees to maintain the unrestricted fund not committed or invested in fixed assets less related borrowing, at a level which equates with a range of between three to twelve months unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs.

At 30 September 2020 the total funds held are £1,385,870. This includes £409,249 in tangible fixed assets and £1,430 in restricted funds.

As mentioned above the charity has continued to build its reserves in order to fund a future purchase of a larger premises.

FUTURE PLANS

The charity looks forward to further achieving its charitable objectives during the forthcoming year. It is anticipated that the income and activities of the charity will continue to expand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Trust Deed dated 27 March 1987 and was formally registered as a charity on 13 May 1987. The charity was formerly known as Beaumont Christian Fellowship.

Organisational structure

Overall responsibility for the Fellowship lies with the trustees of whom there are seven, with an elder responsible for overseeing the Church. These two bodies, the trustees and eldership, while having distinct roles have common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the Fellowship.

New trustees are appointed under the authority of the existing body of trustees.

The induction and training of new trustees is provided by the existing trustees as appropriate to the charity's objectives. The Declaration of Trust provides for a minimum of three trustees with no maximum limit. The trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staffing and finance.

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Probity and overview

The policies and activities of the Church are currently formulated by a group of 7 trustees. Trustee Mr Peter Moyo left our organisation in October 2019 and resigned as a trustee. The chairman of the trustees and Church Senior Pastor is Mr Andy Paul Chip Kawalsingh.

The trustees have regular minuted meetings and all financial decisions including donations and salaries are discussed and agreed upon prior to implementation. The trustees meet every year to discuss and decide the salaries of our leaders Pastor Chip (Andy) and Sarah Kawalsingh - the decision is made by the other trustees and is based on the work they do and the increase in their responsibilities. It is also influenced by the increase in membership and finances. It is noted that they donate around 20% of their salaries back to the Church in gifts and offerings. Three trustees (Chip Kawalsingh, Ian Mann and Tatenda Kandi) are also employed by the Church but trustees themselves receive no remuneration for being trustees.

The trustees also review the accounts and check all policies are up to date and implemented - this has included the data protection act, all health and safety policies and making sure all Junior Church staff are up to date in child protection training. One of our trustees Ian Mann is in charge of all the health and safety protocols in the Church and these are reviewed by the trustees every year. These include fire risk assessment, health and safety policy, safeguarding, data protection, employee complaints policy.

The Church treasurer is trustee Mrs Tanya Goffin and the Church secretary is now trustee Mr Jim Johnston.

Day to day running of the Church is carried out by Pastor Chip Kawalsingh with the particular help of Mr Ian Mann (trustee employed by the Church) and other trustees as needed. They are assisted by 6 office staff - 5 full time and 1 part time.

The music and worship team are led by Mrs Sarah Kawalsingh who is employed full time by the Church. She oversees the training of new musicians especially from the younger age groups. The ignite and pulse groups have their own music bands. Members of the worship team have written new songs over the last few years and the Church has produced two music CD's 'Salvation is Here' and 'Unveil My Eyes'.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518785

Principal address

Unit 1
St Margaret's Business Centre
14 St John Street
Leicester
LE1 3WL

HARVEST CITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Trustees

Rev AP Kawalsingh (Chair)

Mr LP Venning

Mrs T Goffin (Treasurer)

Mr I Mann

Mr N Gallagher

Mr P Moyo (resigned 31.10.2019)

Mr J Johnston (Secretary)

Mr T Kandi

Independent Examiner

Mr P Bott FCA

Mark J Rees LLP Chartered Accountants

Granville Hall

Granville Road

Leicester

LE1 7RU

Bankers

Yorkshire Bank

3 Eastgates

Leicester

LE1 5YA

Solicitors

Croftons Solicitors LLP

The Lexicon

10 – 12 Mount Street

Manchester

M2 5FA

Freehold Property

Rev AP Kawalsingh, Mrs T Goffin and Mr LP Venning hold title to the Freehold Property on behalf of the charity.

Approved by order of the board of trustees on 15 April 2021 and signed on its behalf by:

Mr J Johnston (Secretary) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARVEST CITY CHURCH

Independent examiner's report to the trustees of Harvest City Church

I report to the charity trustees on my examination of the accounts of Harvest City Church (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Use of our report

This report is made solely to the charity's members. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
LE1 7RU

15 April 2021

HARVEST CITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	509,613	-	509,613	613,774
Charitable activities					
Advancement of Christian faith	4	24,662	3,860	28,522	33,854
Investment income	3	9,640	-	9,640	2,960
Total		543,915	3,860	547,775	650,588
EXPENDITURE ON					
Charitable activities					
Advancement of Christian faith	5	515,186	3,980	519,166	535,159
Other		865	-	865	1,942
Total		516,051	3,980	520,031	537,101
NET INCOME/(EXPENDITURE)		27,864	(120)	27,744	113,487
RECONCILIATION OF FUNDS					
Total funds brought forward		1,356,576	1,550	1,358,126	1,244,639
TOTAL FUNDS CARRIED FORWARD		1,384,440	1,430	1,385,870	1,358,126

The notes form part of these financial statements

HARVEST CITY CHURCH

BALANCE SHEET 30 SEPTEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	409,249	-	409,249	413,495
CURRENT ASSETS					
Stocks	13	10,880	-	10,880	4,372
Debtors	14	47,557	-	47,557	54,632
Cash at bank and in hand		933,105	1,430	934,535	921,445
		<u>991,542</u>	<u>1,430</u>	<u>992,972</u>	<u>980,449</u>
CREDITORS					
Amounts falling due within one year	15	(16,351)	-	(16,351)	(35,818)
		<u>975,191</u>	<u>1,430</u>	<u>976,621</u>	<u>944,631</u>
NET CURRENT ASSETS					
		<u>975,191</u>	<u>1,430</u>	<u>976,621</u>	<u>944,631</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,384,440</u>	<u>1,430</u>	<u>1,385,870</u>	1,358,126
NET ASSETS		<u>1,384,440</u>	<u>1,430</u>	<u>1,385,870</u>	<u>1,358,126</u>
FUNDS	16				
Unrestricted funds				1,384,440	1,356,576
Restricted funds				1,430	1,550
TOTAL FUNDS				<u>1,385,870</u>	<u>1,358,126</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 April 2021 and were signed on its behalf by:

Rev AP Kawalsingh (Chair) - Trustee

Mrs T Goffin (Treasurer) - Trustee

The notes form part of these financial statements

HARVEST CITY CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	24,991	144,805
Interest paid		(1,918)	(1,185)
Net cash provided by operating activities		<u>23,073</u>	<u>143,620</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,271)	(16,684)
Interest received		8,288	610
Net cash used in investing activities		<u>(9,983)</u>	<u>(16,074)</u>
Change in cash and cash equivalents in the reporting period			
		13,090	127,546
Cash and cash equivalents at the beginning of the reporting period		<u>921,445</u>	<u>793,899</u>
Cash and cash equivalents at the end of the reporting period		<u><u>934,535</u></u>	<u><u>921,445</u></u>

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	27,744	113,487
Adjustments for:		
Depreciation charges	22,517	21,797
Interest received	(8,288)	(610)
Interest paid	1,918	1,185
(Increase)/decrease in stocks	(6,508)	6,999
Decrease/(increase) in debtors	7,075	(18,005)
(Decrease)/increase in creditors	(19,467)	19,952
Net cash provided by operations	24,991	144,805

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.19	Cash flow	At 30.9.20
	£	£	£
Net cash			
Cash at bank and in hand	921,445	13,090	934,535
	<u>921,445</u>	<u>13,090</u>	<u>934,535</u>
	<u>921,445</u>	<u>13,090</u>	<u>934,535</u>
Total	921,445	13,090	934,535

The notes form part of these financial statements

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources including donations, gifts and grants are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, gifts and grants have been included as income from incoming resources from charitable activities where these relate to specific expenditure to be incurred, but as voluntary income where they have been given with greater freedom of use. Income receivable under gift aid includes the related income tax recoverable. Investment income comprising interest receivable is included when receivable by the charity.

Expenditure

Expenditure is accounted for on an accruals basis inclusive of the attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of charitable activities include those costs incurred in respect of the charity's main activities and providing services for its beneficiaries. Grants payable are accounted for at the earlier of when they are paid or become legally enforceable. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% on cost excluding land
Furniture and equipment	- 20% on reducing balance

All tangible fixed assets are capitalised and included at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going Concern and Impact of COVID-19

From late March 2020 the COVID-19 pandemic had a significant impact on the charity's operations. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Tithes and offerings	428,072	509,596
Gift aid - income tax recoverable	81,541	104,178
	<u>509,613</u>	<u>613,774</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

3. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	1,352	2,350
Bank interest receivable	8,288	610
	<u>9,640</u>	<u>2,960</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Teaching and bookshop	Advancement of Christian faith	2,104	2,303
Hospitality and refreshments	Advancement of Christian faith	214	382
Children and youth work	Advancement of Christian faith	-	1,662
Donations - Manna Ministries	Advancement of Christian faith	3,860	4,350
Events	Advancement of Christian faith	9,036	15,211
Pot Spoon Café	Advancement of Christian faith	4,574	5,565
Miscellaneous	Advancement of Christian faith	8,734	4,381
		<u>28,522</u>	<u>33,854</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Advancement of Christian faith	<u>385,375</u>	<u>36,485</u>	<u>97,306</u>	<u>519,166</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Trustees' remuneration	171,254	147,012
Staff costs	172,807	145,990
Ministry expenses	7,993	4,050
Teaching and bookshop	3,608	12,563
Hospitality and refreshments	4,643	6,406
Children and youth work	1,032	1,679
Events	20,335	24,791
Pot Spoon Café	3,703	3,840
	<u>385,375</u>	<u>346,331</u>

7. GRANTS PAYABLE

	2020	2019
	£	£
Advancement of Christian faith	<u>36,485</u>	<u>46,563</u>

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
Ministers Fellowship Global	10,045	20,233
Ministers Fellowship West Indies	2,500	5,000
Light of Life Full Gospel Church	-	5,972
Northside City Church	4,039	-
Other	7,310	-
OSAKA	-	2,000
Royal British Legion	100	-
Shine Charity	364	-
Freedom Fellowship Church	579	-
	<u>24,937</u>	<u>33,205</u>

Grants payable to individuals amount to £7,567 (2019: £9,277).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advancement of Christian faith	88,010	9,296	97,306

Support costs, included in the above, are as follows:

Management

	2020	2019
	Advancement of Christian faith £	Total activities £
Rent of premises	18,199	29,635
Insurance	2,693	2,658
Light, heat and water	5,761	6,616
Travel and transport	9,376	36,630
Postage, stationery and telephone	7,089	9,733
Publicity	5,044	8,978
Sundries	11,992	13,237
Repairs and maintenance	5,340	4,542
Depreciation of tangible assets	22,516	21,797
	88,010	133,826

Governance costs

	2020	2019
	Advancement of Christian faith £	Total activities £
Professional expenses	4,253	4,219
Accountancy and legal fees	625	610
Independent examiners remuneration	2,500	2,425
Bank interest	1,918	1,185
	9,296	8,439

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

9. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' salaries	148,650	128,753
Trustees' pensions paid	22,604	18,259
	<u>171,254</u>	<u>147,012</u>

Trustees' remuneration is made up of salaries paid to Rev AP Kawalsingh £77,473 (2019: £64,133), Mr I Mann £43,177 (2019: £42,475) and Mr T Kandi £28,000 (2019: £22,145).

Trustees' pension is made up of contributions of £15,519 (2019: £11,558) for Rev AP Kawalsingh, £6,430 (2019: £6,300) for Mr I Mann and £654 (2019: £401) for Mr T Kandi.

Remuneration paid to the above Trustees reflects the work performed and their responsibility for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	285,050	244,261
Social security costs	24,464	21,295
Other pension costs	11,943	9,187
	<u>321,457</u>	<u>274,743</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Salaried staff - charitable activities	<u>8</u>	<u>8</u>

The emoluments of one (2019: nil) member of staff are within the range of £60,000 to £69,999.

The emoluments of nil (2019: one) member of staff are within the range of £70,000 to £79,999.

The emoluments of one (2019: nil) member of staff are within the range of £90,000 to £99,999.

Staff costs include salaries paid to Mrs S Kawalsingh, wife of Rev AP Kawalsingh, trustee of £54,500 (2019: £39,964) and to Mrs H Venning, wife of Mr LP Venning, trustee of £20,000 (2019: £17,253).

Pension costs include a contribution for Mrs S Kawalsingh, wife of Rev AP Kawalsingh, trustee of £10,235 (2019: £7,234) and for Mrs H Venning, wife of Mr LP Venning trustee of £414 (2019: £333).

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

10. STAFF COSTS - continued

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £189,163 (2019: £141,998).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 30 SEPTEMBER 2019

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	613,774	-	613,774
Charitable activities			
Advancement of Christian faith	29,504	4,350	33,854
Investment income	2,960	-	2,960
Total	<u>646,238</u>	<u>4,350</u>	<u>650,588</u>
EXPENDITURE ON			
Charitable activities			
Advancement of Christian faith	531,079	4,080	535,159
Other	1,942	-	1,942
Total	<u>533,021</u>	<u>4,080</u>	<u>537,101</u>
NET INCOME	<u>113,217</u>	<u>270</u>	<u>113,487</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,243,359</u>	<u>1,280</u>	<u>1,244,639</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,356,576</u></u>	<u><u>1,550</u></u>	<u><u>1,358,126</u></u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 October 2019	448,717	214,338	663,055
Additions	-	18,271	18,271
At 30 September 2020	448,717	232,609	681,326
DEPRECIATION			
At 1 October 2019	93,913	155,647	249,560
Charge for year	7,124	15,393	22,517
At 30 September 2020	101,037	171,040	272,077
NET BOOK VALUE			
At 30 September 2020	347,680	61,569	409,249
At 30 September 2019	354,804	58,691	413,495

Included in cost or valuation of land and buildings is freehold land of £92,500 (2019 - £92,500) which is not depreciated.

13. STOCKS

	2020 £	2019 £
Stocks	10,880	4,372

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	1,315	900
Income tax recoverable	38,239	46,247
Accrued income	8,003	7,485
	47,557	54,632

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	7,208	13,077
Other creditors	4,325	14,628
Accruals and deferred income	4,818	8,113
	<u>16,351</u>	<u>35,818</u>

16. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	1,356,576	27,864	1,384,440
Restricted funds			
Manna Ministries fund	1,550	(120)	1,430
TOTAL FUNDS	<u>1,358,126</u>	<u>27,744</u>	<u>1,385,870</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	543,915	(516,051)	27,864
Restricted funds			
Manna Ministries fund	3,860	(3,980)	(120)
TOTAL FUNDS	<u>547,775</u>	<u>(520,031)</u>	<u>27,744</u>

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	1,243,359	113,217	1,356,576
Restricted funds			
Manna Ministries fund	1,280	270	1,550
TOTAL FUNDS	<u>1,244,639</u>	<u>113,487</u>	<u>1,358,126</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	646,238	(533,021)	113,217
Restricted funds			
Manna Ministries fund	4,350	(4,080)	270
TOTAL FUNDS	<u>650,588</u>	<u>(537,101)</u>	<u>113,487</u>

The Manna Ministries fund consists of donations received specifically for the purpose of making subsequent grants to Manna International Inc. for the sponsorship of orphaned children in India.

HARVEST CITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to a personal pension scheme in respect of certain employees. The total costs payable in the year were £34,547 (2019: £27,446).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	428,072	509,596
Gift aid - income tax recoverable	81,541	104,178
	<hr/>	<hr/>
	509,613	613,774
Investment income		
Rents received	1,352	2,350
Bank interest receivable	8,288	610
	<hr/>	<hr/>
	9,640	2,960
Charitable activities		
Teaching and bookshop	2,104	2,303
Hospitality and refreshments	214	382
Children and youth work	-	1,662
Donations - Manna Ministries	3,860	4,350
Events	9,036	15,211
Pot Spoon Café	4,574	5,565
Miscellaneous	8,734	4,381
	<hr/>	<hr/>
	28,522	33,854
Total incoming resources	<hr/>	<hr/>
	547,775	650,588
EXPENDITURE		
Charitable activities		
Trustees' salaries	148,650	128,753
Trustees' pensions paid	22,604	18,259
Salaries	136,400	115,508
Social security	24,464	21,295
Pensions	11,943	9,187
Ministry expenses	7,993	4,050
Teaching and bookshop	3,608	12,563
Hospitality and refreshments	4,643	6,406
Children and youth work	1,032	1,679
Carried forward	361,337	317,700

This page does not form part of the statutory financial statements

HARVEST CITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
Charitable activities		
Brought forward	361,337	317,700
Events	20,335	24,791
Pot Spoon Café	3,703	3,840
Grants to institutions	28,918	37,286
Grants to individuals	7,567	9,277
	<u>421,860</u>	<u>392,894</u>
Other		
Hire of plant and machinery	865	1,942
Support costs		
Management		
Rent of premises	18,199	29,635
Insurance	2,693	2,658
Light, heat and water	5,761	6,616
Travel and transport	9,376	36,630
Postage, stationery and telephone	7,089	9,733
Publicity	5,044	8,978
Sundries	11,992	13,237
Repairs and maintenance	5,340	4,542
Depreciation of freehold property	7,124	7,124
Depreciation of furniture and equipment	15,392	14,673
	<u>88,010</u>	<u>133,826</u>
Governance costs		
Professional expenses	4,253	4,219
Accountancy and legal fees	625	610
Independent examiners remuneration	2,500	2,425
Bank interest	1,918	1,185
	<u>9,296</u>	<u>8,439</u>
Total resources expended	<u>520,031</u>	<u>537,101</u>
Net income	<u>27,744</u>	<u>113,487</u>

This page does not form part of the statutory financial statements