

**Kingdom Harvest Church Ltd**

Executive Committees' Report  
and  
Financial Statements

Year Ended 31 March 2023

Charity Commission Number NIC

## Kingdom Harvest Church Ltd

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# Kingdom Harvest Church Ltd

## Company information

### Directors/Trustees

### Company number

NIO

### Registered Office

### Independent examiner

Heron Accountancy Solutions  
Chartered Certified Accountants  
301 City East Business Centre  
68/72 Newtownards Road  
Belfast  
BT4 1GW

## Structure, governance and management

The Kingdom Harvest Church Ltd has been accepted as a charity by the Charities Commission for Northern Ireland Charity Number NIC and as such no provision for taxation has been made. They are also a charity for tax purposes under the Inland Revenue reference .the company was incorporated on . The company was established under a Memorandum and Articles of Association which established the objects and powers of the company.

The day-to-day decisions making is undertaking by the board of directors/trustees and financial matters are addressed by the treasurer in conjunction with the trustees. The board meets monthly.

The charity trustees are also the directors of the company.

Kingdom Harvest Church Ltd  
Company Limited by guarantee

Report of the Trustees' for Year Ended 31 March 2023

The Trustees present their Report together with unaudited accounts for Year Ended 31 March 2023,

Objectives and activities

The objectives and activities of the charity

Achievements and performance

Financial Review

The committee would like to take this opportunity to thank the members for their support this year and hope that it will continue in the years to come.

Trustees

The Trustees who, are also directors of the company for the purposes of the Companies Act 2006, have acted throughout the period are as stated on Page 1 of these financial statements.

By order of the Trustees

.....*Lucas K. Ashworth*.....

Dated:..

Kingdom Harvest Church Ltd  
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Statement of Trustees Responsibilities

The Trustees are responsible for the preparation of Financial Statements for each financial period which give a true and fair view of the surplus or deficit arising in the period and of the assets and liabilities of the Charity as at the end of the financial period.


The Financial Statements are to be prepared under Section 64(1) of the Charities Act (NI) 2008.

The Trustees are responsible for the maintenance of proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any given time. They are responsible for safeguarding the assets of the Charity and for taking all necessary steps for the prevention or detection of fraud and other irregularities.

Signed on behalf of the Trustees:

  
Trustee

Dated: SEPT 26 2023

  
.....  
Trustee

Dated: Sept 26 2023

Kingdom Harvest Church Ltd

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account)

	Note	Unrestricted Fund £	Restricted Fund £	Mar-23 Total £	Mar-22 Total £
<b><u>Income:</u></b>					
Voluntary income					
Donations and Gift Aid	1	81,588	-	81,588	56,796
Fund Raising Activities	2	145	-	145	920
Investment Income	3	-	-	-	-
<b>Total income</b>		<b>81,733</b>	<b>-</b>	<b>81,733</b>	<b>57,716</b>
<b><u>Expenditure:</u></b>					
Administration expenses	4	48,450	-	48,450	35,679
Establishment expenses	5	20,476	-	20,476	10,044
Governance Costs	6	3,139	-	3,139	4,868
<b>Total expenditure</b>		<b>65,787</b>	<b>-</b>	<b>65,787</b>	<b>50,591</b>
<b>Net movement in funds</b>		<b>15,946</b>	<b>-</b>	<b>15,946</b>	<b>7,125</b>
<b><u>Reconciliation of funds:</u></b>					
<b>Total Funds brought forward</b>		<b>24,445</b>	<b>-</b>	<b>24,445</b>	<b>17,320</b>
<b>Total Funds carried forward</b>		<b>40,391</b>	<b>-</b>	<b>40,391</b>	<b>24,445</b>

The notes on pages 6 to 8 form an integral part of these financial statements

Kingdom Harvest Church Ltd

Statement of Assets and Liabilities for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<u>Fixed Assets</u>			
Tangible assets		120,192	122,103
<u>Current assets:</u>			
Debtors		-	-
Cash at bank and in hand		10,536	10,343
		<u>10,536</u>	<u>10,343</u>
Creditors: amounts falling due within one year		- 13,948	- 17,645
Net current assets		- 3,412	- 7,302
Creditors: amounts falling due after one year		- 76,389	- 90,356
Net Assets		<u><u>40,391</u></u>	<u><u>24,445</u></u>
<u>Charity funds:</u>			
Unrestricted funds		40,391	24,445
Restricted funds		-	-
		<u><u>40,391</u></u>	<u><u>24,445</u></u>

The trustees statements requires by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 6 to 8 form an integral part of these financial statements



Kingdom Harvest Church Ltd  
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Balance Sheet for the Year Ended 31 March 2023

.....continued

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under the Companies Act 2006.

The accounts were approved by the Trustees on

N/A  
Treasurer

Brian K Ashworth  
Trustee



**Kingdom Harvest Church Ltd**  
**Company Limited by guarantee**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**1 Accounting Policies**

***1.1 Basis of preparation***

These financial statements have been prepared under the historical cost basis and the Trustees have given due regard to the recommendations contained within the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in 2008 and applicable accounting standards.

***1.2 Fund accounting***

Incoming resources that may be applied for the Charity's general purposes are treated as 'unrestricted' incoming resources and are credited to the 'unrestricted funds'. Funding for purposes designated for a specific purpose by the Trustees is credited to 'designated funds'. Where a donation or grant is required to be used for a specified purpose, the amount concerned is treated as a 'restricted' incoming resource and is credited to the appropriate 'restricted fund'.

***1.3 Incoming resources***

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

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***1.4 Bank interest***

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

***1.5 Resources Expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Kingdom Harvest Church Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1	<b><u>Donations and grants</u></b>	<b>2023</b>	<b>2022</b>
		£	£
	Tithes/Offerings	76,151	47,108
	Miscellaneous Income	130	671
	Gift Aid	4,411	8,622
	Building Fund	896	395
		<u>81,588</u>	<u>56,796</u>
2	<b><u>Fund Raising Activities</u></b>	<b>2023</b>	<b>2022</b>
		£	£
	Hall hiring	145	920
		<u>145</u>	<u>920</u>
3	<b><u>Investment Income</u></b>	<b>2023</b>	<b>2022</b>
		£	£
	Interest received	-	-
		<u>-</u>	<u>-</u>
4	<b><u>Administration expenses</u></b>	<b>2023</b>	<b>2022</b>
		£	£
	Wages and salaries	26,541	20,615
	Motor Expenses	1,158	4,169
	Travel/ Subsistence	2,433	1,378
	Telephone	662	483
	Printing/Stationery	1,315	299
	Computers	1,288	250
	Legal and professional	99	39
	General expenses	285	128
	Ministry gifts/Missions	12,758	6,407
	Depreciation	1,911	1,911
		<u>48,450</u>	<u>35,679</u>
5	<b><u>Establishment expenses</u></b>	<b>2023</b>	<b>2022</b>
		£	£
	Rent and rates	215	156
	Insurance	768	742
	Light & heat	825	1,441
	Repairs & maintenance	18,668	7,705
		<u>20,476</u>	<u>10,044</u>
6	<b><u>Governance Costs</u></b>	<b>2023</b>	<b>2022</b>
		£	£
	Bank charges	132	224
	Loan interest	- 3,771	4,644
	Accountancy fees	500	-
		<u>- 3,139</u>	<u>4,868</u>

Kingdom Harvest Church Ltd  
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Independent Examiners Report for the Year Ended 31 March 2023

I report on the financial statements of Kingdom Harvest Church Ltd for the Year Ended 31 March 2023 set out on pages 1 to 9.

**Respective responsibilities of Trustees and independent examiner**

Kingdom Harvest Church Ltd Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008. Kingdom Harvest Church Ltd Trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

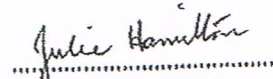
**Basis of independent examiner's report**

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the Trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008; and
  - to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Julie Hamilton FCCA  
Heron Accountancy Solutions  
Chartered Certified Accountants

301 City East Business Centre  
68/72 Newtownards Road  
Belfast  
BT4 1GW

Date:



## Kingdom Harvest Church Belfast Ltd Directors Report for the Year 2022-2023

The Church as a whole is HUGELY instrumental in upholding and promoting a moral compass for society and is a defender of right behaviour, which includes honouring parents, teachers, policing and civic authority. We at Kingdom Harvest have honoured and prayed for government and the decision-makers in N Ireland and the United Kingdom on a regular basis. We are a Light as we reflect Christ's Light to those around us. By our influence as the Church and teaching Biblically sound standards of morality, spiritual principles for life and overcoming challenges, as well as how to have rich and meaningful relationships with our Creator God and others, we are combatting things like family breakdown, the shocking rise in alcohol and/ or drug abuse, sexual crime, disrespect for parents, teachers and anyone else in authority. Honestly, "Public good" comes EASY for the Church!

For our Public Good of Promoting Religion we have held regular services on Sundays. These include lively worship with a full band and talented singers and instrumentalists. The Bible teaching is rich and diverse and helps everyone to know how loved, valued and accepted they are in Christ Jesus through His atoning sacrifice and the cross. We pray for one another publicly and show support for each other and every need. We explore the unsearchable riches of God's Word defining the boundless benefits of knowing Christ as our Saviour and being a member of the Family of God. We seek to make sure everyone is listened to, every need addressed, every soul is enriched and empowered to face the challenges of each new day God sends!

During the week we have numerous Home Life Groups. This provides a more intimate setting to receive teaching from God's Word, a time of discussion, personal prayer and it helps to foster genuine relationships with others. It's also an excellent venue for those who are new to the faith to acclimatise, build new relationships and ask questions.

We have special events for children for Easter, a Back to School Party, a Glow Party (at the time of Halloween) and special Christmas events. We have a weekly "Kids' Blast!" service on Sundays with a dedicated curriculum and activities to help children understand the wonder of God and the wonder of who they are, being created by God. They're taught that they have gifts and talents and a destiny that God will help them fulfil. They learn timeless truths about of God's love, forgiveness, fruit bearing (character development), right relationships and leadership principles. They also have FUN!

We have services and teaching that is accessible on our website, Facebook and Youtube. We now also offer access to the Global Church Divinity School for Church members and those attending our GCN conferences. (We have 2 this year, with international speakers live via ZOOM and present with us). The GC Divinity School has over 220 courses online developed by great Christian leaders across the world. It's fabulous!

For our Educationally focussed Public Benefit, I site the above mentioned Global Church Divinity School. We are continuing to publicise this across N Ireland and internationally. Obviously it's accessible from any place on earth with an internet connection and we have the Global Membership which allows us to sow the GCDS to 50 different locations anywhere on earth. We have offered it to leaders in Pakistan and Uganda.

We also continue to publicise the option for parents to Homeschool their children through the ACE (Accelerated Christian Education ) curriculum. We had the European Director speak at our 1st GCN conference at the beginning of the year. We endeavour to place a love for learning in

all the children who come to Kingdom Harvest. Proverbs 24 says "Through wisdom a house is built, through understanding it is established and by knowledge all the chambers thereof are filled with precious and pleasant things!"

For relief of poverty we teach the principles of Biblical Finance every Sunday service. We offer continual counselling services to help individuals and families overcome personal financial challenges. We support job hunting and work placement through the many relationships we have in the community. No one needs to stay unemployed at Kingdom Harvest. We trust God to open doors, create opportunities, grant favour and to transform lives. We see it happening!

Our Missions support is growing and wide-ranging. We partner with other organisations like Overland Missions and the Global Church Network to help bring the Gospel to the ends of the earth. Overland Missions works in places like Zambia, Cambodia, Laos, Myanmar, Morocco, Vietnam and Brazil. They reach farther to find tribes and people groups that haven't been reached. We also partnered with the GCN to support the building of the Mount Everest Training Centre in Nepal. Their goal is to train thousands of Church planters to reach the 10,000 unreached villages in the Himalayan mountains. We have also supported reaching children with the gospel in Pakistan by distributing 1000 Christian children's books.

This is a taste of what we do. There is no greater joy than serving Christ and the community, helping them connect to endless hope, boundless love and the unsearchable resources available to all who will choose to follow Christ.

Regards,  
Pst Brian Ashworth  
Director/ Pastor

Kingdom Harvest Church Belfast Ltd  
10 Beechfield Avenue  
Bangor, Co Down  
BT19 7ZY

*Brian K Ashworth Oct 7, 23*