

**Charity Registration No.1123185**

**HARVEST ALLIANCE UK**

**[Formerly Partners In Harvest (Europe)]**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31DECEMBER 2019**

# **HARVEST ALLIANCE UK**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	R.E. Oldland R. Kilpatrick B.R. Spencer D.J. Young J. Brewster – appointed 1 <sup>st</sup> June 2020 M.E.F. Brewster – appointed 1 <sup>st</sup> June 2020
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<b>Treasurer</b>	D. Shaw
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<b>Secretary</b>	R.E. Oldland
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<b>Charity number</b>	1123185
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<b>Principal address</b>	Liberty Tea Rooms 12 Bank Court Hemel Hempstead Hertfordshire HP1 1BS
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<b>Reporting accountants</b>	HB Accountants Amwell House 19 Amwell Street Hoddesdon Herts EN11 8TS
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<b>Bankers</b>	National Westminster Bank Plc 9 Bank Court Hemel Hempstead Herts HP1 1FB
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# **HARVEST ALLIANCE UK**

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# **HARVEST ALLIANCE UK**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2019***

The trustees present their report and accounts for the Year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The trustees have had due regard to guidance published by the Charity Commission on public benefit.

### **STRUCTURE, GOVERNANCE and MANAGEMENT**

The name of the charity changed from Partners in Harvest (Europe) on 23<sup>rd</sup> April 2020.

The Objectives remain unchanged.

The trustees who served during the year were:

R.E. Oldland

R. Kilpatrick

D.J. Young - appointed 19<sup>th</sup> June 2019

S. Glassborow - resigned 10<sup>th</sup> February 2019

B.R. Spencer

#### **Organisational Structure**

The Trustees are responsible for the management of the affairs of the Charity.

#### **Trustees**

Trustees are appointed and removed by the Board of Trustees. Appointment is for a period of three years, which can be renewed if agreed by the Trustees. The minimum number of trustees is four and the maximum ten. The charity makes use of published material from the charity commission to inform prospective and existing trustees fully about their responsibilities.

### **OBJECTIVES and ACTIVITIES**

#### **Advancement of the Christian Faith**

The Charity seeks to advance the Christian faith in the UK and world-wide, networking with and supporting other churches and Christian ministries.

The trustees visit churches throughout the UK and Europe. Conferences held every six months bring together church leaders from the UK and Europe for teaching, fellowship and mutual support.

#### **The Relief of Poverty**

The Charity seeks to offer relief to persons in need, hardship, sickness or addiction

Support is given to church leaders as necessary to enable them to attend the conferences.

#### **The Advancement of Education according to Christian principles**

There was no activity during the period.

#### **Provision of Community Facilities**

There was no activity during the period

#### **Grant Making Policy**

Grants made include those to conference speakers; to assist church leaders needing financial support; and to relieve poverty, hardship and sickness.

# **HARVEST ALLIANCE UK**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

### **ACHIEVEMENTS and PERFORMANCE**

In April 2019 a major consultation process was initiated whereby the future structure of the charity's global relational network, Partners In Harvest International, would be reviewed. In consultation with its member churches and ministries, the trustees and core team fully engaged in the review process over several months.

The outcome of the review was the decision to give every expression of the Partners In Harvest global family an invitation to join the Catch The Fire organisation. In discussion with the charity's member churches and ministries it became clear that many did not wish to accept the invitation but wanted to continue to work in partnership together within the charity's existing relational network. The trustees and core team agreed to continue on this basis, albeit under a new name, Harvest Alliance UK.

Some member churches and ministries decided to take up the invitation to join the Catch The Fire organisation. As a result, by the end of the year there were 25 churches and ministries linked to the charity with several in the process of joining.

A major area of the charity's work is to encourage, train and equip the leaders of the above. Pastoral care is a priority as the charity provides support, advice and help.

A key area is the focus on emerging leaders with conference weekends arranged to train them for future ministry.

The Spring and Autumn conferences were well attended with over 250 delegates at each.

There is a core team of 14 leaders. Members of the team continue to visit churches to encourage, teach and train in their local situations.

Visits have been made to various countries including Germany, Spain, Holland, Nepal, India and Pakistan. The charity is linked with a sister organisation, Iris Global, who are involved in 70 countries worldwide, helping to alleviate hunger and suffering.

### **FINANCIAL REVIEW**

The main income of the charity is received through contributions from member churches and ministries plus the conferences. The main outgoing are conference costs.

For the year ending 31st December 2019 total income was £71k, down £24k on the previous year while expenditure was £73k, down £12k, leaving a net deficit of £2k, against a surplus of £10k for the previous year.

The trustees recognise that, due to Covid 19, there may be no conferences in 2020 and are monitoring the financial implications.


### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the Board of Trustees

D J Young  
Trustee

Date

  
12/10/2020



# **HARVEST ALLIANCE UK**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;

- make judgments and estimates that are reasonable and prudent;

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HARVEST ALLIANCE UK

## Independent Examiner's Report to the Trustees of Harvest Alliance UK

We report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 5 to 12

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

- 1 which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**HB Accountants**  
Chartered Accountants  
Amwell House  
19 Amwell Street  
Hoddesdon  
Herts, EN11 8TS

Date: 13/10/20

**HARVEST ALLIANCE UK**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Incoming resources from generated funds</b>					
Voluntary income	3	55,393	3,877	59,270	83,227
Activities for generating funds	4	11,802	-	11,802	11,716
Investment Income	5	81	-	81	22
<b>Total incoming resources</b>		<b>67,276</b>	<b>3,877</b>	<b>71,153</b>	<b>94,965</b>
<b>Resources expended</b>	6				
<b>Charitable activities</b>					
Advancement of the Christian Faith		63,550	9,795	73,345	81,681
Relief of needs and hardship		-	-	-	3,448
<b>Total resources expended</b>		<b>63,550</b>	<b>9,795</b>	<b>73,345</b>	<b>85,129</b>
<b>Net income (deficit) for the year/ Net movement in funds</b>		<b>3,726</b>	<b>(5,918)</b>	<b>(2,192)</b>	<b>9,836</b>
Fund balances at 1 January 2019		39,663	7,818	47,481	37,645
<b>Fund balances at 31 December 2019</b>		<b>43,389</b>	<b>1,900</b>	<b>45,289</b>	<b>47,481</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.



HARVEST ALLIANCE UK

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,665		2,486
<b>Current assets</b>					
Debtors	12	7,951		17,260	
Cash at bank and in hand		36,523		28,535	
		<u>44,474</u>		<u>45,795</u>	
<b>Creditors: amounts falling due within one year</b>	13	850		800	
		<u></u>		<u></u>	
<b>Net current assets</b>			43,624		44,995
			<u></u>		<u></u>
<b>Total assets less current liabilities</b>			45,289		47,481
			<u></u>		<u></u>
			<u></u>		<u></u>
<b>Income funds</b>					
Restricted Funds	14		1,900		7,818
Unrestricted Funds			43,389		39,663
			<u></u>		<u></u>
			45,289		47,481
			<u></u>		<u></u>

The accounts were approved by the Trustees on 12/10/2020

D J Young  
Trustee



# **HARVEST ALLIANCE UK**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **1 Accounting policies**

##### **Charity information**

Harvest Alliance UK is a Trust.

##### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

##### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

##### **1.5 Resources expended**

Expenses are included in the financial statements as they become due. Expenses include VAT where applicable as the charity cannot reclaim it.

##### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

**1 Accounting policies (continued)**

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

**3 Voluntary income**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Partner contributions	39,770	-	39,770	40,816
Conference offerings	12,876	3,877	16,753	35,647
Other offerings	1,255	-	1,255	5,669
Income tax reclaimable	1,492	-	1,492	1,095
	<b>55,393</b>	<b>3,877</b>	<b>59,270</b>	<b>83,227</b>

**4 Activities in furtherance of the charity's objects**

	£	£
Conference fees	11,802	11,716
Other income	-	-
	<b>11,802</b>	<b>11,716</b>

**5 Investment Income**

	£	£
Interest receivable	81	22

**6 Total resources expended**

	Costs	Grant funding	Total	Total
See also note:	7	8		
	£	£	£	£

**Charitable activities**

Advancement of the Christian Faith

Activities undertaken

directly

Grant funding of  
activities

53,615	53,615	48,544
19,730	19,730	33,137

Total

53,615 19,730 73,345 81,681

Relief of needs and hardship

Grant funding of  
activities

- - 3,448

Total

53,615 19,730 73,345 85,129

**HARVEST ALLIANCE UK**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**7 Activities undertaken directly**

	£ 2019	£ 2018
Costs relating to advancement of the Christian faith comprise:		
Conference costs	19,659	16,898
Other Meetings	696	1,786
Motor and travel	11,845	9,631
Trustee meetings	1,249	731
Telephone	609	619
Office supplies	440	552
Postage	1	39
Ministry	15,000	15,000
Administration	600	600
Bank charges	53	91
Governance costs	770	770
Depreciation	821	469
Professional services	400	-
Website design	1,008	1,008
Sundry expenses	464	350
	<b>53,615</b>	<b>48,544</b>

**8 Grants payable**

	Grants to institutions £	Grants to individuals £	Total 2019 £	Total 2018 £
Advancement of the Christian Faith	3,580	16,150	19,730	33,137
Relief of needs and hardship	-	-	-	3,448
	<b>3,580</b>	<b>16,150</b>	<b>19,730</b>	<b>36,585</b>
Restricted Grants			9,795	17,498
Unrestricted Grants			9,935	19,087
			<b>19,730</b>	<b>36,585</b>
Grants to institutions relating to advancement of the Christian faith comprise:				
Partners in Harvest International			2,830	7,597
Spread the Fire Inc			500	3,750
Catch The Fire World			250	-
The Well, Ansdell			-	1,250
			<b>3,580</b>	<b>12,597</b>



**HARVEST ALLIANCE UK**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**9 Governance costs**

	£ 2019	£ 2018
Independent examination fees	770	770
	<b>770</b>	<b>770</b>

**10 Trustees**

R Oldland received £15,500 for services rendered to the charity (2018: £15,250)

R Kilpatrick received £500 for services rendered to the charity (2018: £500)

Four trustees were reimbursed for expenses paid in the year (2018: 2)

Expenses paid in the year, primarily travel and accommodation, totalled £12,438 (2018: £10,833)

**11 Tangible fixed assets**

	Fixtures, fittings & equipment £
<b>Cost</b>	
1 January 2019	2,955
Additions	-
Disposals	-
<b>At 31 December 2019</b>	<b>2,955</b>
<b>Depreciation</b>	
1 January 2019	469
Charge for the year	821
Disposals	-
<b>At 31 December 2019</b>	<b>1,290</b>
<b>Net book value:</b>	
<b>At 31 December 2019</b>	<b>1,665</b>
<b>At 31 December 2018</b>	<b>2,486</b>

**12 Debtors**

	£	£
Income tax recoverable	917	1,094
Prepayments and accrued income	6,544	10,826
Other debtors	490	5,340
	<b>7,951</b>	<b>17,260</b>

HARVEST ALLIANCE UK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

13 Creditors: amounts falling due within one year

	£	£
Accruals	850	800
	<b>850</b>	<b>800</b>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019	Movement in funds			Balance at 31 December 2019
	£	Incoming resources £	Resources expended £	Transfers £	£
Special gifts fund	7,818	3,877	(9,795)	-	1,900
	<b>7,818</b>	<b>3,877</b>	<b>(9,795)</b>	<b>-</b>	<b>1,900</b>

The special gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2019 are represented by:			
Tangible fixed assets	1,665	-	1,665
Current assets	42,574	1,900	44,474
Creditors: amounts falling due within one year	(850)	-	(850)
	<b>43,389</b>	<b>1,900</b>	<b>45,289</b>

16 Related Party Transactions

There were no disclosable related party transactions during the year (2018: none).