

**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
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Leicester
LE1 7RU

HARVEST CITY CHURCH

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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.

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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.