

# GLOBAL HARVEST OUTREACH AND CHRIST HARVEST CENTRE (EDMONTON) TRUST

England & Wales · Charity number 1088581

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-09-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 17 High Road  
Wormley  
Broxbourne  
EN10 6HT

**Phone** 01992466326

**Email** [theharvestarmy@gmail.com](mailto:theharvestarmy@gmail.com)

**Website** [www.theharvestarmy.org](http://www.theharvestarmy.org)

## Activities

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**Objects:** (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE LONDON BOROUGH OF ENFIELD AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** GHO & CHC are a church based charity. We are set up to alleviate poverty, give advise, teach the gospel of Jesus Christ. Our community initiatives include:- youth work,- Extra educational coaching/training for 13-18year old in school work and 'skills-for-life'- Hospital and Prison visits;- Christian evangelical and mission works in UK and World;- Training on family matters- Outreach

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** LONDON BOROUGH OF ENFIELD AND OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Enfield
- Haringey

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£45,374	£54,907	-	-
2023-12-31	£52,312	£42,261	-	-
2022-12-31	£47,855	£43,674	-	-
2021-12-31	£44,280	£46,341	-	-
2020-12-31	£47,099	£41,621	-	-

## Trustees

Name	Role	Appointed
KENNY OLORUNNIMBE VICTOR MACARTHY	Chair	
FRANCESCA SMIDERLE BA		
MRS BOLA MACARTHY BSC PGCE		
REMI ALABI BA LLB BL		
YEMISI ABRAHAMS LLB BL		2011-09-16

**GLOBAL HARVEST OUTREACH AND CHRIST HARVEST CENTRE (EDMONTON) TRUST**

England & Wales - Charity number 1088581

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# Accounts

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Global Harvest Outreach & Christ Harvest Centre Trust (The Harvest Army) Charity **No.1088581**

Annual Accounts and Report for the Year End 31st December 2024

**REGISTERED CHARITY NUMBER: 1070584 (England and Wales)**

Report of the Trustees and Financial Statements for the Year Ended 31 December 2024

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**

**(The Harvest Army)**

**(Charity No. 1088581)**

**Contents of the Financial Statements for the Year Ended 31 December 2024**

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### Report of the Trustees for the Year End 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP)'Accounting and Reporting by Charities' issued in March 2005.

#### CHARITY ADMINISTRATIVE DETAILS

##### Registered Charity number

1088581

Global Harvest Outreach (GHO) and Christ Harvest Centre (CHC) is a Christian based charity organisation. The GHO (Ministry Arm) is run by the Trustees while the CHC (church Arm) has been put under the apostolic oversight of the ELIM Pentecostal Churches (EPC) UK. The local church (CHC) is run by the Pastors, group of Elders and Departmental leaders (Executive Ministers) under the constitution of the EPC, while GHO is run by the Trustees via the Trust document.

Charity Registration Number: 1088581

C/O 17 High Road, Wormley.  
Broxbourne. London EN10 6HT

Postal Address:

Worship Centre: CHC - The Royal Store House, 258  
Langham Road. South Tottenham  
(Opposite Turnpike Lane Tube  
Station) London  
N15 3HT

Current Serving Trustees:

1. Kenny O. Victor Macarthy MBA  
FCCA (Lead Minister)
2. Bolanle Macarthy BA PGCE MA
3. Remi Alabi BA LLB BL (Chair)
4. Francesca Smidile BA
5. Yemisi Abrahams LLB BL -  
(Canada)

## 2024 Trustees' Report for Global Harvest Outreach (GHO) & Christ Harvest Centre (CHC)

### Introduction

In accordance with our charitable objectives, Global Harvest Outreach (GHO) and Christian Harvest Centre (CHC) have continued to advance the Christian faith, provide relief to the vulnerable, and engage in community transformation. This report highlights the key activities and achievements of 2024, aligned with our mission to fulfil the Great Commission (Matthew 28:19-20) and demonstrate Christ's love through practical service (James 2:14-17).

### Charitable Objectives & Activities in 2024

#### 1. Advancement of the Christian Faith

We remain committed to spreading the Gospel through various evangelistic and discipleship initiatives:

##### - Local Evangelism & Outreaches

- Quarterly 'Harvest Gathering' conferences for spiritual revival and teaching.
- Community outreaches in Haringey Borough, distributing food, clothing, and sharing the Gospel (Isaiah 58:10).
- The Watchman - a dedicated monthly prayer session for global revival and peace (1 Timothy 2:1-2).

##### - Children & Youth Ministries:

- How Do I Know (HDIK)– Equipping young people with biblical wisdom.
- Supplication for Success (S4S) – Prayer-driven mentorship.
- Parents Praying for Their Children (PPC) – Strengthening families through intercession.

##### - International Missions & Outreaches

- Open-air crusade and medical mission in Epe, Lagos State, Nigeria (November 2024), in partnership with CAN, PFN, and RCCG Lagos. Over 500 received free medical care, and many gave their lives to Christ (Mark 16:15).
  - School and orphanage outreaches (June 2024).
  - Leadership training for 'The Harvest Army Africa' (May 2024).
  - Discipleship training with the Pakistan Fellowship.
  - Itinerant ministry engagements in Nigeria (Lagos, Ogun, Oyo, and Osun states).
- ##### - Apostolic & Prophetic Declarations
- Mid-Year (July) and Year-End (December "12for12") prophetic gatherings for divine alignment and breakthrough (Proverbs 18:21).

#### 2. Relief of the Poor, Aged, and Vulnerable

Through "The Harvest Foundation", we provided:

- Educational Support: Assisted struggling parents with school fees (Proverbs 22:6).
- Medical Aid: Contributed to medical costs for the underprivileged.
- Widows & Vulnerable Support: Financial aid and palliative care (James 1:27).

#### 3. Community Work & Pastoral Care

- The Pavilion (Counselling Centre). - Introduced 'pre-marital counselling' following the publication of "Beyond I Do".
  - Continued hybrid (in-person and online) counselling services.
- ##### - Advocacy & Referrals
- Provided guidance on housing, immigration, employment, debt, and welfare benefits, signposting to relevant agencies (Proverbs 11:14).
- ##### - Pastoral Care Meetings
- Monthly fellowships for men, women, and youths.
- ##### - Seminars and conferences for spiritual growth.
- ##### - Youth Ministry
- "The Bible Truth" (Sunday School), 'Happiness Club', and "The Blazing Youth" initiatives to combat youth crime and inspire godly living (1 Timothy 4:12).
  - Actively seeking a Youth Coordinator to expand impact.

#### 4. Governance & Safeguarding

- Leadership Structure:

- Committees led by pastors and elders oversee church operations.
- Day-to-day activities managed by Executive Ministers and the Senior Pastor.

- Safeguarding:

- Strict DBS vetting for all workers.
- Pastor Bola Macarthy leads safeguarding efforts, ensuring child and vulnerable adult protection.

#### Plans for 2025

In faith and obedience to God's leading, we aim to:

1. Continue Quarterly "Harvest Gatherings" – Strengthening evangelism and discipleship.
2. Expand Pastoral Care – Launching a ministry for retirees and the elderly to combat loneliness (Psalm 71:9).
3. Enhance Youth & Community Work
  - Increase investment in youth programs to deter crime and drug abuse.
  - Strengthen 'Harvest Community Outreach Programme (HCOP)'. including "The Elders Forum" (family & other mediations).
4. Deepen International Missions
  - Strengthen partnerships in West Africa and beyond.
  - Support the "Girl Child Education" initiative.
5. Harvest School of Ministry (HSoM)
  - Train more leaders for ministry (2 Timothy 2:2).
6. Foster Community Cohesion
  - Collaborate with "Pray Haringey" and other Christian networks.

#### Financial Overview

- At the close of the financial year, £100 remained in restricted reserves. These funds were designated to support a woman in our mission field undergoing cancer treatment.
- All expenditures were in line with our charitable objectives (see Independent Examiner report)
- A deficit of £9,663 was recorded in the year as compared to a surplus of £10,051 in 2023. The Trustees are exploring ways to address this shortfall in the coming year.

#### Conclusion

We give glory to God for His faithfulness in 2024 and look forward to greater impact in 2025.

We thank our trustees, volunteers, and partners for their dedication. As we press forward, we remain anchored in Hebrews 6:10 – "God is not unjust; He will not forget your work and the love you have shown Him as you have helped His people."

Oluyemisi Abrahams  
-----'

29-Oct-2025  
Date-----

Rev. Oluyemisi Abrahams  
Chair, Board of Trustees  
Global Harvest Outreach & Christian Harvest Centre  
Dec-24



Independent Examiner's Report to the Trustees for Global Harvest Outreach & Christ Harvest Centre

I report to the trustees on my examination of the accounts of the Trust for the year ended 31 December 2024 as set out on pages ten to sixteen.

**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 required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

**Independent examiner's statement**

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination :

which gives me reasonable cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

**Date:**

**Signed:** *Bim Ewetade*

30-Oct-2025

**Name:** Bim Ewetade

FCCA, BA (HONS) Accounting & Finance, AFA, AFTA

Incorporated Financial Accountant

AE Accountax Ltd, Unit 1, Reynard House, 5A Castlefield Rd, Reigate. RH2 0SA

**M:** 07541 465529 01737 479528

**E:** [bim@aeaccountax.co.uk](mailto:bim@aeaccountax.co.uk)



**Statement of financial activities**

	Notes	Unrestric- ted funds	Restricted funds	Total Funds	Total Funds
		£	£	Yr 2024 £	Yr 2023 £
<b>Incoming resources</b>					
Donations & Legacies	2	34,970	740	35,710	37,456
<b>Other Incoming Resource</b>				0	
Other (interests etc.)		19		19	5
Gift Aid		4,096		4,096	1,902
Rental Income		5,550		5,550	12,950
<b>Total</b>		<u>44,634</u>	<u>740</u>	<u>45,374</u>	<u>52,312</u>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Charitable activities		51,174	640	51,814	39,670
Support Costs		3,093		3,093	2,592
<b>Total</b>		<u>54,267</u>	<u>640</u>	<u>54,907</u>	<u>42,261</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<u>-9,633</u>	<u>100</u>	<u>-9,533</u>	<u>10,051</u>
Net gains/(losses) on investments					
<b>Net income/(expenditure)</b>		<u>-9,633</u>	<u></u>	<u>-9,533</u>	<u>10,051</u>
<b>Net movement in funds</b>		(9633)		(9533)	10051
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>11,108</u>		<u>11,108</u>	<u>1,057</u>
<b>Total funds carried forward</b>		<u>1,475</u>		<u>1,575</u>	<u>11,108</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

## Balance sheet as at 31 December 2024

	Notes	Unrestricted funds £	Restricted income funds £	2024 £	2023 £
<b>Fixed assets</b>		3508		<b>3,508</b>	5871
<b>Current assets (Debtors)</b>	<b>8</b>	300		<b>300</b>	300
<b>Cash at bank and in hand</b>	<b>6</b>	7,014		<b>7,014</b>	8,864
<b>Total current assets</b>		<u>10,822</u>	<u>0</u>	<u><b>10,822</b></u>	<u>15,035</u>
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	1,471		<b>1,471</b>	940
<b>Net current assets/(liabilities)</b>		<u>9,351</u>	<u>0</u>	<u><b>9,351</b></u>	<u>14,095</u>
<b>Total assets less current liabilities</b>		9,351	0	<b>9,351</b>	14,095
<b>Creditors: amounts falling due after one year</b>		-7,776	-	<b>-7,776</b>	-2,987
<b>Provisions for liabilities</b>		-	-		-
<b>Total net assets or liabilities</b>		<u>1,575</u>	<u>0</u>	<u><b>1,575</b></u>	<u>11,108</u>
<b>Funds of the Charity</b>					
<b>Restricted income funds</b>		100		<b>100</b>	-
<b>Unrestricted funds</b>		1,475		<b>1,475</b>	11,108
<b>Revaluation reserve</b>					-
<b>Total funds</b>		<u>1,575</u>	<u>0</u>	<u><b>1,575</b></u>	<u><b>11,108</b></u>

The financial statements were approved by the Board of Trustees on ---**October 2025**  
and were signed on its behalf by:

**Olutoyin Ogunsan - Trustee**

**Date**

O. Ogunsan  
O.Ogunsan (Oct 30, 2025 10:54:51 GMT)

30-Oct-2025

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources 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.

**Resources expended.**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs-Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Charity. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the Charity and with meeting regulatory responsibilities.

**Tangible fixed assets**

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

Church Equipment	25% straight line basis
Office Equipment	25% straight line basis

**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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

The Charity presently hold a limited amount of restricted funds.

2.

<b>Incoming resources</b>	<b>Unrestric-ted fund</b>	<b>Restric-ted Fund</b>		
<b>Donations &amp; Legacies</b>			<b>Yr 2024</b>	<b>Yr 2023</b>
Special Offering		740	740	550
Tithes	25,272	-	25,272	26,552
Offering	9,553		9,553	10,154
Seed	145		145	200
Community use of Hall	300		300	360
<b>Other Incoming Resource</b>				
Rent	5,250	-	5,250	12,590
Bank interest	19		19	5
Gift Aid	4,096		4,096	1,902
<b>Total</b>	<b>44,634</b>	<b>740</b>	<b>45,374</b>	<b>52,312</b>

### 3. CREDITORS

	<b>2024</b>	<b>2023</b>
Independent Examination	625	580
Accountancy Fees		360
Bookkeeping fee	600	
Software Licence	246	
	<u>1,471</u>	<u>940</u>

#### Trustees Remuneration & Benefits

The following amounts were paid to trustees for various services provided to the charity

	<b>2024</b>	<b>2023</b>
	0	£610

The payments are solely related to their services to the charity and are not related to their trustee duties.

#### Trustees' expenses

A portion of the expenses paid to one trustee during the year represented reimbursements for costs previously incurred on behalf of the charity in prior years. In the current year, the trustee incurred additional expenses totaling £7776.12 related to missions and travel undertaken for the charity. As £7,763.28 of these costs have not yet been reimbursed, the amount is now recorded as a liability under long term creditors.

	<b>2024</b>	<b>2023</b>
Refund for flight of guest minister and other mission expenses	3000	3000

**6. CASH IN HAND & AT BANK**

	<b>2024</b>	<b>2023</b>
Current Account 1	3,100	4,031
Current Account 2	3,790	4,472
Petty cash	100	100
Savings	25	261
	<u>7,014</u>	<u>8,864</u>


7. There were no employees during the year.

**8. Debtors**

Outstanding Debt ( Help to member on basis of refund)	300
	<u>300</u>

## Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	2024		2023	
	Unrestricted Fund	Restricted Fund	Total	
Incoming Resources	£	£	£	£
<b>Non-Profit Income</b>				
Tithes	25,272		25,272	26551.89
Offering	9,553		9,553	10153.78
Gift Aid	4,096		4,096	1901.69
Special Giving	145	100	245	200
Special Project (Missions & Welfare)		640	640	550
<b>Total Non-Profit Income</b>	<u>39,065</u>	<u>740</u>	<u>39,805</u>	<u>39,805</u>
Other Income Rent Received				
	5,550		5,550	12,950
Interest Received	19		19	5
<b>Total Income</b>	<u>44,634</u>	<u>740</u>	<u>45,374</u>	<u>52,760</u>
<b>Resources Expended</b>				
Accommodation & Subsistence	531		531	
Accountancy Fees			0	360
Bookkeeping Fees	600		600	
Admin and Office costs			0	100
Advertising	110		110	75
Bank Charges	156		156	148
Bank Interest			0	0
Charitable Donation	673		673	303
Church Entertaining	2,347		2,347	1150
EFGA Tithes & Charges	4,980		4,980	3838
Equipment Hire	100		100	0
Honarium & External Ministries	4,650		4,650	3650
			0	0
Cleaning	820		820	100
Miscellaneous Expenses			0	66
Missions	3,560	640	4,200	1350
Other Miscellaneous Service Cost	745		745	610
Printing, Postage & Stationery	1,218		1,218	925
Property Maintenance	1,250		1,250	349
Legal & Professional	379		379	0
Purchase of equipment			0	0
Sundry			0	145
Rent	18,000		18,000	18000
Rents, Rates & Utilities	3,131		3,131	3402
Repair and Maintenance	843		843	220
Software Expenses	527		527	525
Volunteer Support	275		275	0
Telephone	932		932	1210
Telephone/Phonecards, Internet			0	23
Training Costs	2819		2,819	0
Travel Costs			0	170
TV Licence	164		164	159
Vehicle Running Costs			0	0
Website hosting			0	428
Depreciation	2,363.00		2,363	2363
			0	0
Resources Expended	<u>51,174</u>	<u>640</u>	<u>51,814</u>	<u>39,670</u>
<b>Governance</b>				
Insurance	2,468		2,468	2,012
Independent Examination	625		625	580
<b>Total Expenditure</b>	<u>54,267</u>	<u>640</u>	<u>54,907</u>	<u>42,262</u>

Signature:   
Yemisi Abraham (Oct 29, 2025 13:29:29 EDT)

Email: yemisiab@gmail.com

**GLOBAL HARVEST OUTREACH AND CHRIST HARVEST CENTRE (EDMONTON) TRUST**

England & Wales - Charity number 1088581

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# Accounts

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# **Global Harvest Outreach & Christ Harvest Centre trust**

**(The Harvest Army)**

**Charity Number:1088681**

**Annual Accounts & Reports for the account year end  
31st December 2023**

**Annual Accounts and Report for the Year End 31st December  
2023**

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

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**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

**Report of the Trustees for the Year End 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP)'Accounting and Reporting by Charities' issued in March 2005.

**CHARITY ADMINISTRATIVE DETAILS**

**Registered Charity number**

1088581

Global Harvest Outreach (GHO) and Christ Harvest Centre (CHC) is a Christian based charity organisation. The GHO (Ministry Arm) is run by the Trustees while the CHC (church Arm) has been put under the apostolic oversight of the ELIM Pentecostal Churches (EPC) UK. The local church (CHC) is run by the Pastors, group of Elders and Departmental leaders (Executive Ministers) under the

Charity Registration Number: 1088581

Postal Address: C/O 17 High Road, Wormley.  
Broxbourne. London EN10  
6HT

Worship Centre: CHC - The Royal Store House,  
258 Langham Road. South  
Tottenham (Opposite  
Turnpike Lane Tube Station)  
London N15 3HT

Current Serving Trustees: Kenny O. Victor Macarthy  
MBA FCCA (Lead Minister)  
Bolanle Macarthy BA PGCE  
MA  
  
Remi Alabi BA LLB BL (Chair)  
  
Dr Dag Lawale - (Canada)  
  
Francesca Smidile BA  
  
Yemisi Abrahams LLB BL -  
(Canada)

# **GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**

**(The Harvest Army)**

**(Charity No. 1088581)**

## **TRUSTEE REPORT – 2023**

The Trustees of Global Harvest Outreach and Christ Harvest Church are pleased to present their Annual Report with the independently examined accounts for the year ended 31 December 2023.

### **FINANCIAL REVIEW**

The results of the year's operations are set out in the financial statements below. The net movement in funds for 2023 amounted to a surplus of £11,108. In 2022, this was £1,057 as in the restated accounts.

### **Trustees' Report**

Main Objectives of the Charity.

1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY BIBLE
2. THE ADVICE AND RELIEF OF THE POOR, AGED, SICK AND THOSE IN CONDITIONS OF HARDSHIP OR DISTRESS; AND
3. SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.
4. COMMUNITY WORK – Targeting youths and vulnerable families.
5. HARVEST SCHOOL OF MINISTRY (HSoM) – Training for the Christian Ministry
6. INTERNATIONAL MISSION WORK – Revivals, Outreaches, Medical Missions, Training & Empowerment, Partnering and Networking

### **Development During the year 2023**

During the year 2023 we carried out the following activities in line with our charity objectives:

#### **❖ ➤ MISSIONS OUTREACHES & EVANGELISM**

Local Evangelism & Outreaches

- Ongoing quarterly 'Harvest Gathering conferences' continues.
- Community Outreaches carried out in Haringey Borough involving food distributions and sharing the gospel.
- The Watchman - A dedicated monthly prayer session for U.K. and other countries and the Church.
- Children Ministries: Apart from the church's Children and Youth ministries, The church has in its umbrella independent ministries focussing on children and youths namely: How do I know (HDIK) and Parents Praying for their Children (PPC)

## **GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**

**(The Harvest Army)**

**(Charity No. 1088581)**

### **International Missions & Outreaches:**

- Missions and open-air crusade conducted in Ijebu-Ode city of Ogun State Nigeria in November 2023 - With Rev Geoff Feasey (ELIM) as Key Speaker.
- Outreaches: Outreaches carried out in schools and an orphanage in June 2023
- Leadership Training Conference conducted for The Harvest Army Africa in May 2023; Also, The Discipleship Training Program continues every Saturday with the Pakistan Fellowship group.
- Itinerant Ministry lead minister travelled on invitation of churches and Ministries in Africa to speak at conferences and train leaders. Training was carried out in Lagos and Ogun states of Nigeria.

### **❖ ➤ THE APOSTOLIC & THE PROPHETIC**

**The Apostolic & Prophetic Declarations** in July (Mid-Year) and December (12for12)

- ❖ ➤ **THE HARVEST FOUNDATION** (Helping the underprivileged)
  - Educational Scholarship: We have successfully sponsored two students who graduated in 2023 with BSc Public Health and BSc Early Childhood
  - Medical: We contributed to medical costs of underprivileged.
  - We continue to help financially or through palliative widows and other underprivileged.
- ❖ ➤ **The Pavilion:** The counselling centre remains operational but not fully staffed as our in-house therapist have resigned due to house move. We still meet community needs through hybrid appointments (face to face and online).
- ❖ ➤ **Spiritual advice and Prayer sessions:** Local pastors and Elders carries out one-to-one and group prayer and advisory sessions for church members and people within our community especially those with addictions, and those with emotional problems.
- ❖ ➤ **Advocacy and Referrals:** The local church (CHC) continues to be a one-stop shop for people within the community needing advice on issues ranging from housing, immigration, employment, consumer debt to welfare benefits. We signpost people to the right organisations after giving basic advice.
- ❖ ➤ **PASTORAL CARE**

The Church holds regular monthly pastoral care meetings for youth, women and men fellowship. Seminars and conferences were held by the church and ministries associated with the church and ministry.
- ❖ ➤ **Youth Ministry:** We continue to strive in building a vibrant youth ministry – through the Sunday School programme, the Happiness club and the regular youth meetings.

## **GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**

**(The Harvest Army)**

**(Charity No. 1088581)**

❖ ➤ **Harvest Community Outreach Programme (HCOP)** continues to develop - Community initiatives and projects are being developed and ongoing, including THE ELDERS FORUM (Independent Family Mediation) and CHC YOUTH GROUP – targeting youth crime and raising achievements and standards among youths.

❖ ➤ We continue to work and collaborate with other Christian organisations locally and internationally – to maximise Christian effectiveness.

### ❖ ➤ **GOVERNANCE**

- The local church is run through different Committees led by one of the Pastors or Elders and of the church;

- The day-to-day church and Ministry works are organised by Executive Ministers and the Senior Pastor.

- The Future: Our Main Plans for the year 2024

- We expect to continue our Quarterly seasonal 'Harvest Gathering' outreaches and seminars now embedded in the operations of the Ministry – Summer, Autumn, Winter and Spring for evangelistic and Christian teaching purposes.

- Pastoral Care: Work on developing a ministry to care for retirees and elderly people to help alleviate loneliness.

- Community Ministries: We continue to work with and support other local charities and ministries.

- Youth Ministry continues to be a priority for the church and hence we will continue to increase investment into youth ministry (local & International) to build on our performance on this area of ministry with continued emphasis on developing and sustaining our youth centre to get youth away from potential problem of crime, guns gangs and drugs.

- Effective Spiritual Presence: Intensify our spiritual and physical interventions within our community by increasing prayer times for our community, city and nation providing relevant seminars and teachings through the year.

- Community Cohesion: We will continue to explore other ways of breaking barriers between cultures and network with other Christian and Community groups

- Develop a strong partnership and network group with international partners to foster unity and create opportunity to spread the gospel of Christ.

- Increase our international apostolic presence in West Africa and wherever the door of Christian mission opens. We continue to support vulnerable young women to attain education – our contribution to educate the 'Girl child' agenda.

- Other Matters:

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

There are currently no restricted funds, and none is being anticipated.

**STATEMENT OF BOARD OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 31st October 2024 and signed on its behalf by:

**Victor Kenny Macarthy- Trustee**

*Victor Kenny Macarthy*

 SIGNED VIA ILOVEPDF  
0111B9CB-CFD5-40EF-8050-7D841FD756C7

31/10/2024

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

Independent Examiner's Report to the Trustees of Global Harvest Outreach & Christ Harvest Centre Trust

I report on the accounts for the year ended 31 December 2023 set out on pages three to ten.

**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 required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

My examination was carried out in accordance with the 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, seeking explanations from you as 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 statements below.

**Independent examiner's statement**

In connection with 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 accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature----- /10/2024

*Bim Ewetade*

SIGNED VIA ILOVEPDF  
D8E15BE5-6F14-40FB-967C-0404C5D8F39D

Bim Ewetade FCCA, B A (Hons) Accounting & Finance, AFA ,MIPA/AFTA.  
Independent Examiner

31/10/2024

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

**Statement of financial activities**

	Notes	Unrestricted funds	Restricted funds	Total Funds	
		£	£	Yr 2023	Yr 2022
				£	£
<b>Incoming resources</b>					
Donations & Legacies	2	37,456		37,456	41,210
<b>Other Incoming Resource</b>					
Other (interests etc.)		5		5	
Gift Aid		1,902		1,902	
Rental Income		12,950		12,950	6,670
<b>Total</b>		<u>52,312</u>	0	<u>52,312</u>	<u>47,880</u>
<b>Resources expended (Note</b>					
<b>Expenditure on:</b>					
Charitable activities		39,670		39,670	39,495
Support Costs		2,592		2,592	3,075
<b>Total</b>		<u>42,261</u>	0	<u>42,261</u>	<u>42,570</u>
<b>Net income/(expenditure) before investment</b>		<u>10,051</u>	0	<u>10,051</u>	<u>5310</u>
Net gains/(losses) on					
<b>Net income/(expenditure)</b>		<u>10,051</u>	0	<u>10,051</u>	<u>5310</u>
<b>Net movement in funds</b>		10051	0	10051	5310
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>1,057</u>		<u>1,057</u>	<u>-4,253</u>
<b>Total funds carried forward</b>		<u>11,108</u>	0	<u>11,108</u>	<u>1,057</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

**Balance sheet as at 31 December 2023**

	Notes	Unrestricted funds	Restricted income funds	2023	Adjusted 2022
		£	£	£	£
Fixed assets		5871		<b>5,871</b>	3662
Current assets		300		<b>300</b>	300
Cash at bank and in hand	6	8,864		<b>8,864</b>	3,889
<b>Total current assets</b>		<u>15,035</u>	<u>0</u>	<u><b>15,035</b></u>	<u>7,851</u>
Creditors: amounts falling due within one year	3	940		<b>940</b>	1,056
<b>Net current assets/(liabilities)</b>		<u>14,095</u>	<u>0</u>	<u><b>14,095</b></u>	<u>6,795</u>
<b>Total assets less current liabilities</b>		<u>14,095</u>	<u>0</u>	<u><b>14,095</b></u>	<u>6,795</u>
Creditors: amounts falling due after one year		-2,987	-	<b>-2,987</b>	-5,737
Provisions for liabilities		-	-		-
<b>Total net assets or liabilities</b>		<u>11,108</u>	<u>0</u>	<u><b>11,108</b></u>	<u>1,057</u>
<b>Funds of the Charity</b>					
Restricted income funds		0		<b>0</b>	-
Unrestricted funds		11,108		<b>11,108</b>	1,057
Revaluation reserve					-
<b>Total funds</b>		<u>11,108</u>		<u><b>11,108</b></u>	<u>1,057</u>

The financial statements were approved by the Board of Trustees on **31st October 2024** and were signed on its behalf by:

**Victor Kenny Macarthy- Trustee**

**Date**

*Victor Kenny Macarthy*

SIGNED VIA ILOVEPDF  
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**31/10/2024**

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources 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.

**Resources expended.**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs-Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Charity. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the Charity and with meeting regulatory responsibilities.

**Tangible fixed assets**

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

Church Equipment	25% straight line basis
Office Equipment	25% straight line basis

**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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

The Charity does not presently hold restricted funds.

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

2.

<b>Incoming resources</b>	<b>Unrestric- ted fund</b>	<b>Restric- ted Fund</b>	<b>Yr 2023</b>	<b>Yr 2022</b>
<b>Donations &amp; Legacies</b>				
Special Offering		550	550	1,300
Tithes	26,552	-	26,552	26,121
Offering	10,154		10,154	8,147
Seed	200		200	2,729
Hall	360		360	
<b>Other Incoming Resource</b>				
Rent	12,590	-	12,590	6,670
Bank interest	5		5	
Gift Aid	1,902		1,902	2,913
<b>Total</b>	<u>51,762</u>	<u>550</u>	<u>52,312</u>	<u>47,880</u>

**CREDITORS**

This represents the amount accrued as professional fees for independent examination and professional charges on annual accounts and reports.

	<b>2023</b>	<b>2022</b>
Independent Examination and	580	696
Accountancy Fees	360	360
	<u>940</u>	<u>1,056</u>

**Trustees Remuneration & Benefits**

The following amounts were paid to trustees for various services provided to the charity

<b>2023</b>	<b>2022</b>
£610	

The payments are solely related to their services to the charity and are not related to their trustee duties.

**Trustees' expenses**

Expenses paid to trustees were refunds for expenses they had made on behalf of the charity or travel costs.

# GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST

(The Harvest Army)

(Charity No. 1088581)

## 6. CASH IN HAND & AT BANK

	2023	2022
Current Account 1	4,031	1,398
Current Account 2	4,472	2,332
Petty cash	100	100
Savings	261	58
	<u>8,864</u>	<u>3,889</u>

7. There were no employees during the year.

## 8. Prior year adjustment

Adjustments were made to the financial statement of the year ended 31st December 2022.

It was identified that certain income and expenditure of the past years were not properly accounted for.

### Nature of adjustment

The adjustment pertain to:

- a) a repayment of debt to the charity, which was previously reported as offering. (£400)
- b) a repayment to a creditor, but previously reported as an expense. (£1500)
- c) a reduction in the accruals from £1860 but was £1056.

The above were corrected to ensure accurate representation of the financial position and performance of the charity.

This resulted in increase of the net assets of the charity by £1904.

The above adjustments do not have any cashflow impact and were made to present a true view of the charity's financial statement.

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST**  
**(The Harvest Army)**  
**(Charity No. 1088581)**

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

			2023	2022
	Unrestricted Fund	Restricted Fund	Total	
	£	£	£	£
<b>Incoming Resources</b>				
<b>Non-Profit Income</b>				
Tithes	26,552		26,552	26,121
Offering	10,154		10,154	7,897
Gift Aid	1,902		1,902	2,913
Special Giving	200		200	4,279
Special Project	550		550	
<b>Total Non-Profit Income</b>	<b>39,357</b>	<b>0</b>	<b>39,357</b>	<b>41,210</b>
Other Income Rent Received				
	12,950		12,950	6,670
Interest Received	5		5	
<b>Total Income</b>	<b>52,312</b>	<b>0</b>	<b>52,312</b>	<b>47,880</b>
<b>Resources Expended</b>				
<b>Accommodation &amp; Subsistence</b>				157
Accountancy Fees	360		360	360
Admin and Office costs	100		100	
Advertising	75		75	129
Bank Charges	148		148	25
Bank Interest	0		0	127
Charitable Donation	303		303	230
Church Entertaining	1,150		1,150	1,210
EFGA Tithes & Charges	3,838		3,838	4,468
Equipment Hire	0		0	300
<b>Honorarium &amp; External Ministries</b>	<b>3,650</b>		<b>3,650</b>	<b>1,350</b>
			0	
Cleaning	100		100	1,310
Miscellaneous Expenses	66		66	
Missions	1,350		1,350	1,305
Other Miscellaneous Service Cost	610		610	
Printing, Postage & Stationery	925		925	833
Property Maintenance	349		349	481
Protective Clothing			0	20
Purchase of equipment			0	712
Sundry	145		145	
Rent	18,000		18,000	18,000
Rents, Rates & Utilities	3,402		3,402	1,780
Repair and Maintenance	220		220	1,556
Software Expenses	525.32		525	
<b>Subscriptions &amp; Membership Fees</b>			0	419
Telephone	1210		1,210	685
Telephone/Phonecards, Internet	23		23	494
Training Costs			0	441
Travel Costs	170		170	1584
TV Licence	159		159	
Vehicle Running Costs			0	300
Website hosting	427.79		428	
Depreciation	2363		2,363	1220
			0	
Resources Expended	<b>39,670</b>	<b>0</b>	<b>39,670</b>	<b>39,495</b>
<b>Governance</b>				
Insurance	2,012		2,012	2,379
Independent Examination	580		580	696
<b>Total Expenditure</b>	<b>42,261</b>	<b>0</b>	<b>42,261</b>	<b>42,570</b>

**GLOBAL HARVEST OUTREACH AND CHRIST HARVEST CENTRE (EDMONTON) TRUST**

England & Wales - Charity number 1088581

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# Accounts

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GLOBAL HARVEST OUTREACH & CHRIST  
HARVEST CENTRE TRUST

*(The Harvest Army)*

(Charity No. 1088581)

**Annual Accounts and Report for the Year End  
31<sup>st</sup> December 2022**

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

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<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

## **Charity Information**

Global Harvest Outreach (GHO) and Christ Harvest Centre (CHC) is a Christian based charity organisation. The GHO (Ministry Arm) is run by the Trustees while the CHC (church Arm) has been put under the apostolic oversight of the ELIM Pentecostal Churches (EPC) UK. The local church (CHC) is run by the Pastors, group of Elders and Departmental leaders (Executive Ministers) under the constitution of the EPC, while GHO is run by the Trustees via the Trust document.

Charity Registration Number:	1088581
Postal Address:	C/O 17 High Road Wormley, Broxbourne London EN10 6HT
Worship Centre:	CHC - The Royal Store House 258 Langham Road South Tottenham (Opposite Turnpike Lane Tube Station) London N15 3HT
Current Serving Trustees:	Kenny O. Victor Macarthy MBA FCCA (Lead Minister) Bolangle Macarthy BA PGCE MA Remi Alabi BA LLB BL (Chair)

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

Dr Dag Lawale - (Canada)  
 Francesca Smidile BA  
 Yemisi Abrahams LLB BL - (Canada)

Board of Elders:

Pastor Wale Grillo (Pastoral Care)  
 Elder Joshua Onozutu (EOM)  
 Elder T Ogunsan (CMS)  
 Rev. Cyril Okere (Chair)  
 Hon. (Mrs) F.T. Akinwale

Key Departmental Heads.

Moriayo Ogunsan (Children & Special Projects)  
 Tai-Tai Oronsaye (Youth)  
 Weruche Opia (Executive Assistant & Special  
 Projects)  
 Marjorie Clark (Evangelism & Outreaches)  
 Enitan Modupe (Church Management Services)

Trustee Accountant:

Nina Deugoue Leonce ACCA

Bankers:

HSBC Plc  
 Edmonton Green Branch  
 Edmonton  
 London N9

**INDEPENDENT EXAMINER**

AE Accountax Ltd  
 Reynard House, 5A Castlefield Road, Reigate  
 Surrey. RH2 0SA

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

Other working Names/Ministries: *Hearts for Nations (HfN); Elders Forum (EF) & The Harvest Army (THA)*

## *Trustees' Report*

### **Main Objectives of the Charity**

1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TEACHINGS OF THE BIBLE
2. THE ADVICE AND RELIEF OF THE POOR, AGED, SICK AND THOSE IN CONDITIONS OF HARDSHIP OR DISTRESS; AND
3. SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.
4. COMMUNITY WORK – Targeting youths and vulnerable families.
5. Harvest School of Ministry (HSoM) – Training for the Christian Ministry
6. INTERNATIONAL MISSION WORK – Revivals, Outreaches, Medical Missions, Training & Empowerment, Partnering and Networking

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

## **Development During the year 2022**

During the year 2022 we carried out the following activities in line with our charity objectives:

- Local Evangelism. Ongoing quarterly 'Harvest Gathering conferences' continues. The Apostolic & Prophetic Declarations in July and December
  - International Missions & Outreaches: The lead minister travelled on invitation of churches and Ministries in Africa to speak at conferences, train leaders and carry out outreach and empowerment programme. Training was carried out in Lagos and Ogun states of Nigeria.
- We continue to give full financial sponsorship for three people in their quest to be educated (Two in universities and one in secondary). We also continue to support extremely vulnerable families with feeding and health related costs from time to time. During the Pandemic lockdown we sent palliatives to vulnerable families in Africa.
- The Pavilion: The counselling centre remains operational to the community (mostly online via Zoon)- carrying out free professional counselling service for people within the community.
  - Spiritual advice and Prayer sessions: Local pastors and Elders carries out one-to-one and group prayer and advisory sessions for church members and people within our community especially those with addictions, and those with emotional problems. This reflecting in the increase workload of our professional counselling unit. The pavilion is now fully functioning and established. The center is open by appointments every Wednesday and Friday for people who need some counselling and support.
  - Advocacy and Referrals: The local church (CHC) continues to be a one-stop shop for people within the community needing advice on issues ranging from housing, immigration, employment, consumer debt to welfare benefits. We signpost people to the right organisations after giving basic advice. – This has been limited to telephone communication due to the pandemic.
  - The Church holds regular monthly pastoral care meetings for youth, women and men fellowship. Seminars and conferences were held by the church and ministries associated with the church and ministry.

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

- Youth Ministry: We continue to strive in building a vibrant youth ministry – through the Sunday School programme, the Happiness club and the regular youth meetings.
- Harvest Community Outreach Programme (HCOP) continues to develop - Community Initiatives and projects are being developed and ongoing, including THE ELDERS FORUM (Independent Family Mediation) and CHC YOUTH GROUP – targeting youth crime and raising achievements and standards among youths.
- We continue to work and collaborate with other Christian organisations locally and internationally – to maximise Christian effectiveness.
- Conducted seminars abroad and seeking to extend this apostolic role even further in 2021. Continue to receive Invitations from other African and Asian countries for the Christian message, training and empowerment. We are currently conducting online Discipleship Training in Pakistan
- Four Executive Ministers were appointed in 2020 to continue to drive the day to day work of the ministry forward with the senior pastor and pastoral team.

### The Future: Our Main Plans for the year 2023

Once the pandemic and lock down was over the Ministry continue to carry out its activities physically again but we hope to retain some aspects of the online ministry including:

Quarterly seasonal 'Harvest Gathering' outreaches and seminars now embedded in the operations of the Ministry – Summer, Autumn, Winter and Spring for evangelistic and Christian teaching purposes;

- Pastoral Care: Work on developing other aspect of Pastoral Care Department especially youth and elderly care.
- Community Ministries: We continue to work with and support other local charities and ministries.
- Youth Ministry is a priority for the church and hence we will continue to increase investment into youth ministry to build on our performance on this area of ministry with continued emphasis on developing and sustaining our youth center to get youth away from potential problem of crime, guns gangs and drugs;
- Intensify our spiritual and physical interventions within our community by increasing prayer times for our community and providing relevant seminars and teachings through the year.
- We will continue to explore other ways of breaking barriers between cultures and network with other Christian and Community groups
- Develop a strong partnership and network group with international partners to foster unity and create opportunity to spread the gospel of Christ.
- Increase our international apostolic presence in West Africa and wherever the door of Christian mission opens. We continue to support vulnerable young women to attain education – our contribution to educate the 'Girl child' agenda.

Other Matters:

- There are currently no restricted funds and none is being anticipated

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)				
Annual accounts for the period				
	01/01/2022	To	31/12/2022	

## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>					
<b>Charitable activities</b>					
Offering	8,100	-	-	8,100	5,172
Tithes	26,121	-	-	26,121	23,730
Seed	4,029	-	-	4,029	922
Other- R2R	-	-	-	-	-
Bank Interest	0	-	-	0	0
Gift Aid from HMRC	2,913	-	-	2,913	3,705
Other- Community Usage of Hall	6,670	-	-	6,670	10,750
Other- Donation	22	-	-	22	-
<b>Total</b>	<b>47,855</b>	<b>-</b>	<b>-</b>	<b>47,855</b>	<b>44,280</b>
<b>Expenditure on:</b>					
EPFG (ELIM HQ)	4,468	-	-	4,468	4,144
Legal & Professional fees	1,164	-	-	1,164	252

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

Honorarium	1,350	-	-	1,350	2,148
Mission	1,305	-	-	1,305	1,919
Rates & Utilities	1,780	-	-	1,780	1,300
Rent & Rates	18,000	-	-	18,000	18,000
Repairs & Renewals	1,556	-	-	1,556	2,820
Telephone / Phone Cards & Internet	1,179	-	-	1,179	1,120
Church Reception & Entertainment	1,210	-	-	1,210	1,591
R2R Praise 18 / Convention		-	-	-	-
Printing, Stationery & Postage	833	-	-	833	908
Sundry Expenses		-	-	-	-
Transport & Travelling	1,884	-	-	1,884	1,220
Subscriptions	419	-	-	419	419
Charitable donations & Love Gifts	230	-	-	230	1,776
Advertising	129	-	-	129	660
Equipment Hire & Waste Disposal	300	-	-	300	425
Equipment Purchase (Non F.A.)	712	-	-	1,012	655
Depreciation	1,220	-	-	1,220	207

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

Bank Charges	152	-	-	152	248
Admin & Office costs	177	-	-	177	196
Property Maintenance	481	-	-	481	1,873
Laundry & Dry Cleaning	1,310	-	-	1,310	61
Website Hosting		-	-	-	-
Computer software & Parts		-	-	-	1,469
HP Costs		-	-	-	-
Training	441	-	-	441	350
<b>Total Resources Used</b>	<b>40,299</b>	<b>-</b>	<b>-</b>	<b>40,299</b>	<b>43,761</b>

**Governance Cost**

Independent Examination	696	-	-	696	552
Insurance	2,379	-	-	2,379	2,029
<b>Total Governance Cost</b>	<b>3,075</b>	<b>-</b>	<b>-</b>	<b>3,075</b>	<b>2,581</b>

**Total**

	43,374	-	-	43,374	46,341
--	--------	---	---	--------	--------

**Net income/(expenditure) before investment gains/(losses)**

	4,481	-	-	4,481	-
Net gains/(losses) on investments	-	-	-	-	2,061
	-	-	-	-	-

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

<b>Net income/(expenditure)</b>	4,481	-	-	4,481	-
<b>Extraordinary items</b>	-	-	-	-	2,061
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	4,481	-	-	4,481	-
<b>Reconciliation of funds:</b>					
Total funds brought forward	- 29,587	-	-	-	-
<b>Total funds carried forward</b>	- 25,106	-	-	-	-
				29,587	27,526
				25,106	29,587

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)				
Annual accounts for the period				
	01/01/2022	To	31/12/2022	

## Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F04
<b>Fixed assets</b>					
Intangible assets		-	-	-	-
Tangible assets (Note 6)	3,662	-	-	3,662	2
Heritage assets		-	-	-	-
Investments		-	-	-	-
<b>Total fixed assets</b>	3,662	-	-	3,662	2
<b>Current assets</b>					
Stocks	-	-	-	-	-
Prepayments	-	-	-	-	-
Investments	-	-	-	-	-
Debtors	700			700	700
Cash at bank and in hand (Note 8)	3,889	-	-	3,889	5,011
<b>Total current assets</b>	4,589	-	-	4,589	5,711

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>		<b>To</b>	<b>31/12/2022</b>

<b>Creditors: amounts falling due within one year (Note 7)</b>	7,237	-	-	7,237	8,737
<b>Accruals</b>	1,860	-	-	1,860	804
<b>Net current assets/(liabilities)</b>	- 4,509	-	-	4,509	- 3,830
<b>Total assets less current liabilities</b>	- 847	-	-	- 847	- 1,767
	-	-	-	-	-
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>					
<b>Total net assets or liabilities</b>	- 847	-	-	- 847	- 1,767
<b>Funds of the Charity</b>	-			-	-
<b>Endowment funds</b>	-	-		-	-
<b>Restricted income funds</b>	-		-	-	-
<b>Unrestricted funds</b>	- 847			- 847	- 1,767
<b>Revaluation reserve</b>		-	-		
<b>Total funds</b>	- 847	-	-	- 847	- 1,767

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

**Financial Standing, Performance Measures & Explanatory Statement:**

These summary financial statements summarise the information in GHCO's annual accounts for the year ended 31st Dec 2022 showing an excess of income over expenditure of £4482.

As of 31st December 2021, the Income & expenditure showed a deficit of **£2061.47**.

These accounts were approved by the Trustee of GHCO and signed on behalf of the Church.

Signed by one or two trustees on behalf of all the trustees			Print Name	Date of approval dd/mm/yyyy
<i>V.K. Macarthy</i>			Victor Kenny Macarthy	31/10/2023

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)			
Annual accounts for the period			
01/01/2022	To	31/12/2022	

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE...an ELIM PENTECOSTAL CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE  
BOARD OF DIRECTORS/TRUSTEES  
YEAR ENDED 31st December 2022**

I report on the accounts of the Charity or the year ended 31st December 2022, which are set out on pages 8 to 14.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 connection with my examination, no matter has come to my attention:

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of 2011 Act; and to prepare accounts which accord with the accounting records comply with the accounting requirements of 2011 Act and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 31<sup>st</sup> Oct 2023

Bim Ewetade  
 BA (HONS) Accounting & Finance, AFA MIPA/AFTA  
 Incorporated Financial Accountant  
 AE Accountax Ltd  
 Reynard House, 5A Castlefield Road, Reigate  
 Surrey. RH2 0SA

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)			
Annual accounts for the period			
	01/01/2022	To	31/12/2022

**Section C** **Notes to the accounts** **(cont)**

**Note 2** **Accounting policies**  
**2.1 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<p style="text-align: right;"><input type="checkbox"/></p> <p>Yes No N/a</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<p>Yes No N/a</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<p>Yes No N/a</p> <p><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></p>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<p>Yes No N/a</p> <p><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>Yes No N/a</p> <p><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<p>Yes No N/a</p>

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes No N/a

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Yes No N/a

**Contractual income and performance related grants**

This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes No N/a

**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes No N/a

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes No N/a

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes No N/a

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes No N/a

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p> <p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

## 2.2 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a

<b>Global Harvest Outreach &amp; Christ Harvest Centre</b>			
<b>(An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**2.3 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

500

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The depreciation rates and methods used are disclosed in note 6.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year

Yes	No	N/a
-----	----	-----

<b>Global Harvest Outreach &amp; Christ Harvest Centre</b>			
<b>(An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

	end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a						
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a						
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a						
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a						
	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a						

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	<p><b>Accounting policies</b> The principal accounting policies adopted in the preparation of the financial statements are set out and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.</p> <p><b>Basis of preparation</b> The accounts have been prepared under the historical cost convention. Tangible fixed assets and depreciation</p> <p><b>Tangible assets are included at cost less depreciation.</b> Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:</p> <p><b>Other Plant &amp; Machinery - 25% of cost</b> <b>Fixtures &amp; fittings - 25% of cost</b></p> <p><b>Presentation currency</b> The accounts are presented in £ sterling.</p>
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<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

<b>Section C</b>		<b>Notes to the accounts</b>			<b>(cont)</b>	
<b>Note 3</b>	<b>Analysis of income</b>					
	<b>Analysis</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	-
	Gift Aid	2,913	-	-	2,913	3,705
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	2,913	-	-	2,913	3,705
	Use of Community Hall	6,670	-	-	6,670	10,750

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)					
Annual accounts for the period					
	01/01/2022	To	31/12/2022		

<b>Charitable activities:</b>	Tithes, Offerings, Seed & pledges	38,250	-	-	38,250	29,824
		-	-	-	-	-
	Other: R2R etc	0	-	-	0	-
	<b>Total</b>	47,855	-	-	47,855	40,574
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>	Interest income	0	-	-	0	3
	Dividend income	-	-	-	-	-
	Rental and leasing income		-	-		
	Other	-	-	-	-	-
	<b>Total</b>	0	-	-	0	3
<b>Separate material item of income:</b>		22	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**TOTAL INCOME**

47,855	-	-	47,855	44280
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**Other information:**

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)				
Annual accounts for the period				
	01/01/2022	To	31/12/2022	

**Note 4**

**Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-		
	Operating membership schemes and social lotteries	-	-	-		
	Staging fundraising events	-	-	-		
	Fundraising agents	-	-	-		
	Operating charity shops	-	-	-		
	Operating a trading company undertaking non-charitable trading activity	-	-	-		
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-		
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>			-	-	-

**Expenditure on charitable activities**

Independent examination	696			696	552
Accommodation & Subsistence	-	-	-	-	-
EPFG (Elim HQ)	4,468		-	4,468	4,144
Legal and Professional fee	1,164			1,164	252
Books, Audio Visual and Tapes				-	-
Honorarium & External Ministries	1,350			1,350	2,148
Mission	1,305			1,305	1,919
Insurance	2,379			2,379	2,029
Website Hosting	129			129	660
Rent. Rates & Utilities	19,780			19,780	19,300

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

Property Renewals & Maintenance		2,037			2,037	4,693
Telephone/ Phone cards & Internet		1,179			1,179	1,120
Church Receptions & Entertainment		1,210			1,210	1,591
Printing, Stationery & Postage		833			833	908
Sundry expenses					-	-
Transport & Travelling		1,884			1,884	1,220
Subscriptions		419			419	419
Charitable donations & Love gifts		230			230	1,776
Seminars, Training & Conferences		441			441	350
Equipment Hire (Card machine etc.)		300			300	425
Depreciation		1,220			1,220	207
Bank charges		152			152	248
Hire Purchase Costs					-	-
Admin & Office Costs		177			177	196
Laundry and Cleaning		1,310			1,310	61
Computer Software and Parts		-			-	1,469

<b>Global Harvest Outreach &amp; Christ Harvest Centre</b>				
<b>(An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

	Equipment (Non F A)		1,012	-	-	1,012	655
	R2R Praise					-	-
	<b>Total expenditure on charitable activities</b>		43,674	-	-	43,674	46,341
<b>Separate material item of expense</b>			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
		<b>Total</b>		-	-	-	-
<b>Other</b>			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
		<b>Total other expenditure</b>		-	-	-	-
<b>TOTAL EXPENDITURE</b>			43,674	-	-	43,674	46,341
<b>Other information:</b>							
<b>Analysis of expenditure on charitable activities</b>							

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					
<p><b>Prior year expenditure on charitable activities can be analysed as follows:</b></p> <div style="border: 1px solid black; height: 40px; margin: 5px 0;"></div>					
<p><b>Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)</b></p> <div style="border: 1px solid black; height: 40px; margin: 5px 0;"></div>					

**Section C  
(cont)**

**Notes to the accounts**

**Note 5                      Details of certain items of expenditure**

**5.1 Fees for examination of the accounts**

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)			
Annual accounts for the period			
01/01/2022	To	31/12/2022	

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	This year £	Last year £
Independent examiner's fees	696	552
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	360	252

**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**6.1 Cost or valuation**

Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total

<b>Global Harvest Outreach &amp; Christ Harvest Centre</b>				
<b>(An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

	£	£	£	£	£
At the beginning of the year	-	-	-	6,645	6,645
Additions	-	-	-	4,880	4,880
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	11,525	11,525

### 6.2 Depreciation and impairments

	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>**Basis</b>						
<b>** Rate</b>						

At beginning of the year	-	-	-	6,643	6,643
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,220	1,220



<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>			
<b>Annual accounts for the period</b>			
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>

<b>Bank loans and overdrafts</b>	-	-	-	-
<b>Trade creditors</b>	-	-	-	-
<b>Payments received on account for contracts or performance-related grants</b>	-	-	-	-
<b>Accruals and deferred income</b>	1,860	804	-	-
<b>Taxation and social security</b>	-	-	-	-
<b>Other creditors</b>	7,237	8,737		
<b>Total</b>	9,097	9,541	-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 8 Cash at bank and in hand**

	This year £	Last year £
<b>Short term cash investments (less than 3 months maturity date)</b>	-	-
<b>Short term deposits</b>	-	-
<b>Cash at bank and on hand</b>	3,889	5,011
<b>Other</b>		
<b>Total</b>	3,889	5,011

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)				
Annual accounts for the period				
	01/01/2022	To	31/12/2022	

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)			
Annual accounts for the period			
01/01/2022	To	31/12/2022	

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*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

The work of the ministry is the only work that she does. She is

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)			
Annual accounts for the period			
01/01/2022	To	31/12/2022	

<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
Rev Victor McCarthy	Trustee	Payment made for the Church to help it find its feet.		£7,237	£	£

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>				
<b>Annual accounts for the period</b>				
	<b>01/01/2022</b>	<b>To</b>	<b>31/12/2022</b>	

***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

The Charity owes some mony to Pastor Victor, due th expenses that he paid over the years for the charity.

***For any related party, please provide details of any guarantees given or received.***

**GLOBAL HARVEST OUTREACH AND CHRIST HARVEST CENTRE (EDMONTON) TRUST**

England & Wales - Charity number 1088581

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# Accounts

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**GLOBAL HARVEST OUTREACH & CHRIST  
HARVEST CENTRE TRUST**

*(The Harvest Army)*

**(Charity No. 1088581)**

**Annual Accounts and Report for the year End 31<sup>st</sup>  
December 2021**

## Content

Charity Information

Trustee Report

Balance Sheet

Income & Expenditure Statement

Independent Examiner's Report

Notes to Financial Statements

Accounting Policies & Notes to the Accounts

## **Charity Information**

Global Harvest Outreach (GHO) and Christ Harvest Centre (CHC) is a Christian based charity organisation. The GHO (Ministry Arm) is run by the Trustees while the CHC (church Arm) has been put under the apostolic oversight of the ELIM Pentecostal Churches (EPC) UK. The local church (CHC) is run by the Pastors, group of Elders and Departmental leaders under the constitution of the EPC, while GHO is run by the Trustees via the Trust document.

Charity Registration Number:	1088581
Postal Address:	C/O 17 High Road Wormley, Broxbourne London EN10 6HT
Worship Centre:	CHC - The Royal Store House 258 Langham Road South Tottenham (Opposite Turnpike Lane Tube Station) London N15 3HT
Current Serving Trustees:	Kenny O. Victor Macarthy MBA FCCA (Lead Minister) Bolanle Macarthy BA PGCE MA Remi Alabi BA LLB BL (Chair) Dr Dag Lawale - (Canada) Francesca Smidile BA Yemisi Abrahams LLB BL - (Canada)
Board of Elders:	Pastor Wale Grillo (Pastoral Care) Elder Joshua Onozutu (EOM) Elder T Ogunsan (CMS) Rev. Cyril Okere (Chair) Elder Patricia Balogun

Hon. (Mrs) F.T. Akinwale

Key Departmental Heads.

Moriayo Ogunsan (Children & Special Projects)  
Tai-Tai Oronsaye (Youth)  
Weruche Opia (Executive Assistant & Special Projects)  
Helen Ogbemudia (Counselling & Safeguarding)  
Marjorie Clark (Evangelism & Outreaches)  
Enitan Modupe (Church Management Services)

Legal Advisor/ Secretary to the Trust:

Mr. A. O. Modupe BA LLB BL

Trustee Accountant:

Nina Deugoue Leonce ACCA

Bankers:

HSBC Plc  
Edmonton Green Branch  
Edmonton  
London N9

**INDEPENDENT EXAMINER**

(Office Address)

AE Accountax Ltd  
5<sup>th</sup> Floor Kingsgate House  
62 High St, Redhill RH1 1SH

(Registered Office Address)

100 Spencer Way  
Redhill  
RH1 5DQ

Other working Names/Ministries: *Hearts for Nations (HfN); Elders Forum (EF) & The Harvest Army (THA)*

## Trustees' Report

## **Main Objectives of the Charity**

1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TEACHINGS OF THE BIBLE
2. THE ADVISE AND RELIEF OF THE POOR, AGED, SICK AND THOSE IN CONDITIONS OF HARDSHIP OR DISTRESS; AND
3. SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.
4. COMMUNITY WORK – Targeting youths and families.
5. INTERNATIONAL MISSION WORK – Revivals, Outreaches, Medical Missions, Training & Empowerment, Partnering and Networking

## **Development During the year 2019**

During the year 2019 we carried out the following activities in line with our charity objectives:

- Local Evangelism: Evangelism carried out in home visits and on the streets. Also, ongoing quarterly 'Harvest Gathering conferences' continues. The 'Harvest March for Jesus' was again carried out with few other churches in the Easter period (Good Friday).
  - Local & County Outreaches: For the third year running we organised a community musical Praise outreach (R2R#PraiseinthePark) in June at Ducketts Common Park. We received support from other community stakeholders including – local churches, businesses, Metropolitan Police etc. The concert brought the community together as set in its objectives.
  - International Missions & Outreaches: The Lead minister travelled thrice on invitation of churches and Ministries in Africa to speak at conferences, train leaders and carry out outreach and empowerment programmes. Training was carried out in Kogi, Lagos and Ogun states of Nigeria. We completed and handed over the Harvest Youth Empowerment Centre in Ikirun Osun State and handed same to the Christian Association of Nigeria (Osun Branch) for management.
- We continue to give full financial sponsorship for three people in their quest to be educated (Two in universities and one in secondary). We also continue to support extremely vulnerable families with feeding and health related costs from time to time.
- The Pavilion: The counselling centre remains operational to the community - carrying out free professional counselling service for people within the community. An average of about 180 hours of counselling was carried out by the professional counsellors and minister.
  - Spiritual advice and Prayer sessions: Local pastors and Elders carries out one-to-one and group prayer and advisory sessions for church members and people within our community especially those with addictions, and those with emotional problems. This reflecting in the increase workload of our professional counselling unit. The pavilion is now fully functioning and established. The centre is open by appointments every Wednesday and Friday for people who need some counselling and support.

- Advocacy and Referrals: The local church (CHC) continues to be a one-stop shop for people within the community needing advice on issues ranging from housing, immigration, employment, consumer debt to welfare benefits. We signpost people to the right organisations after giving basic advice.
- The Church holds regular monthly pastoral care meetings for youth, women and men fellowship. Seminars and conferences were held by the church and ministries associated with the church and ministry. The church part sponsored four leaders in the men's group for a leadership training in November.
- Youth Ministry: We continue to strive in building a vibrant youth ministry – through the Sunday School programme, the Happiness club and the regular youth meetings.
- Harvest Community Outreach Programme (HCOP) continues to develop - Community Initiatives and projects are being developed and ongoing, including THE ELDERS FORUM (Independent Family Mediation) and CHC YOUTH GROUP – targeting youth crime and raising achievements and standards among youths.
- We continue to work and collaborate with other Christian organisations locally and internationally – to maximise Christian effectiveness.
- Conducted seminars abroad and seeking to extend this apostolic role even further in 2020. Continue to receive Invitations from other African and Asian countries for the Christian message, training and empowerment.
- The 7 leaders continue to drive the day to day work of the ministry forward with the senior pastor and pastoral team.

### **The Future: Our Main Plans for the year 2020**

- Quarterly seasonal 'Harvest Gathering' outreaches and seminars now embedded in the operations of the Ministry – Summer, Autumn, Winter and Spring for evangelistic and Christian teaching purposes;
- Pastoral Care: Work on developing other aspect of Pastoral Care Department especially youth and elderly care;
- Community Ministries: We continue to work with and support other local charities and ministries.
- Youth Ministry is a priority for the church and hence we will continue to increase investment into youth ministry to build on our performance on this area of ministry with continued emphasis on developing and sustaining our youth centre to get youth away from potential problem of crime, guns gangs and drugs;
- Intensify our spiritual and physical interventions within our community by increasing prayer times for our community and providing relevant seminars and teachings through the year.
- We will continue to explore other ways of breaking barriers between cultures and network with other Christian and Community groups
- Develop a strong partnership and network group with international partners to foster unity and create opportunity to spread the gospel of Christ.
- Increase our international apostolic presence in West Africa and wherever the door of Christian mission opens. We continue to support vulnerable young women to attain education – our contribution to educate the 'Girl child' agenda.

#### **Other Matters:**

- There are currently no restricted funds and none is being anticipated

<b>Global Harvest Outreach &amp; Christ Harvest Centre (An Elim Pentecostal Church)</b>	
Annual accounts for the period	

	01/01/2021	To	31/12/2021	
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**Section A Statement of financial activities**

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>					
<b>Charitable activities</b>					
Offering	5,172	-	-	5,172	5,544
Tithes	23,730	-	-	23,730	23,796
Seed	922	-	-	922	390
Other- R2R	-	-	-	-	-
Bank Interest	0	-	-	0	3
Gift Aid from HMRC	3,705	-	-	3,705	3,716
Other- Community Usage of Hall	10,750	-	-	10,750	13,650
Other- Donation	-	-	-	-	-
<b>Total</b>	<b>44,280</b>	<b>-</b>	<b>-</b>	<b>44,280</b>	<b>47,099</b>

**Resources expended (Note 6)**

**Expenditure on:**

EPFG (ELIM HQ)	4,144	-	-	4,144	4,580
Legal & Professional fees	252	-	-	252	204
Honorarium	2,148	-	-	2,148	1,600
Mission	1,919	-	-	1,919	1,500
Rates & Utilities	1,300	-	-	1,300	1,302
Rent & Rates	18,000	-	-	18,000	18,000
Repairs & Renewals	2,820	-	-	2,820	365
Telephone / Phone Cards & Internet	1,120	-	-	1,120	1,533
Church Reception & Entertainment	1,591	-	-	1,591	245
R2R Praise 18 / Convention		-	-	-	-
Printing, Stationery & Postage	908	-	-	908	903
Sundry Expenses		-	-	-	-
Transport & Travelling	1,220	-	-	1,220	221

Subscriptions	419	-	-	419	273
Charitable donations & Love Gifts	1,776	-	-	1,776	1,225
Advertising	660	-	-	660	-
Equipment Hire & Waste Disposal	425	-	-	425	1,066
Equipment Purchase	655	-	-	655	-
Depreciation	207	-	-	207	208
Bank Charges	248	-	-	248	-
Admin & Office costs	196	-	-	196	245
Property Maintenance	1,873	-	-	1,873	4,483
Laundry & Dry Cleaning	61	-	-	61	200
Website Hosting		-	-	-	-
Computer software & Parts	1,469	-	-	1,469	208
HP Costs		-	-	-	-
Training	350	-	-	350	300
<b>Total Resources Used</b>	<b>43,761</b>	<b>-</b>	<b>-</b>	<b>43,761</b>	<b>38,661</b>

**Governance Cost**

Independent Examination	552	-	-	552	485
Insurance	2,029	-	-	2,029	2,475
<b>Total Governance Cost</b>	<b>2,581</b>	<b>-</b>	<b>-</b>	<b>2,581</b>	<b>2,960</b>

**Total**

<b>46,341</b>	<b>-</b>	<b>-</b>	<b>46,341</b>	<b>41,621</b>
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**Net income/(expenditure) before investment gains/(losses)**

- 2,061	-	-	- 2,061	5,478
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Net gains/(losses) on investments

-	-	-	-	-
---	---	---	---	---

**Net income/(expenditure)**

- 2,061	-	-	- 2,061	5,478
---------	---	---	---------	-------

**Extraordinary items**

-	-	-	-	-
---	---	---	---	---

**Transfers between funds**

-	-	-	-	-
---	---	---	---	---

**Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

-	-	-	-	-
---	---	---	---	---

Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	- 2,061	-	-	- 2,061	5,478
<b>Reconciliation of funds:</b>					
Total funds brought forward	- 27,526	-	-	- 27,526	- 33,004
<b>Total funds carried forward</b>	- 29,587	-	-	- 29,587	- 27,526

## Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F04
<b>Fixed assets</b>					
Intangible assets		-	-	-	-
Tangible assets (Note 6)	2	-	-	2	209
Heritage assets		-	-	-	-
Investments		-	-	-	-
<b>Total fixed assets</b>	2	-	-	2	209
<b>Current assets</b>					
Stocks	-	-	-	-	-
Prepayments	-	-	-	-	-
Investments	-	-	-	-	-
Debtors	700				
Cash at bank and in hand (Note 8 )	5,011	-	-	5,011	9,749
<b>Total current assets</b>	5,711	-	-	5,711	10,449
<b>Creditors: amounts falling due within one year (Note 7)</b>	8,737	-	-	8,737	11,737
<b>Accruals</b>	804	-	-	804	689

<b>Net current assets/(liabilities)</b>	- 3,830	-	-	- 3,830	- 1,976
<b>Total assets less current liabilities</b>	- 3,828	-	-	- 3,828	- 1,767
	-	-	-	-	-
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>					
<b>Total net assets or liabilities</b>	- 3,828	-	-	- 3,828	- 1,767
<b>Funds of the Charity</b>	-			-	-
<b>Endowment funds</b>	-	-		-	-
<b>Restricted income funds</b>	-		-	-	-
<b>Unrestricted funds</b>	- 3,828			- 3,828	- 1,767
<b>Revaluation reserve</b>		-	-		
<b>Total funds</b>	- 3,828	-	-	- 3,828	- 1,767

### Financial Standing, Performance Measures & Explanatory Statement:

These summary financial statements summarise the information in GHCO's annual accounts for the year ended 31st Dec 2021

As at of 31st December 2021, the Income & Expenditure shows a deficit of **£2061.47**, i.e., expenditure is above income. This has resulted in a further depletion of the reserves. To ensure continuity of the Charity Trust it will need to ensure they are having surpluses in the coming years i.e., the expenditure needs to be less than the income from various sources.

These accounts were approved by the Trustee of GHCO and signed on behalf of the Church.

Signed by one or two trustees on behalf of all the trustees			Print Name	Date of approval dd/mm/yyyy
<b>Victor Kenny Macarthy</b>	Member Board of Trustee			
<b>Pastor Wale Grillo</b>	Board of Elders			
<b>Elder Toyin Ogunsan</b>	Board of Elders			

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE...an ELIM PENTECOSTAL CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE  
BOARD OF DIRECTORS/TRUSTEES  
YEAR ENDED 31st December 2021**

I report on the accounts of the Charity or the year ended 31st December 2021, which are set out on  
...Behold I come quickly...Rev. 22:12

pages 8 to 14.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 connection with 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 accounting records in accordance with section 130 of 2011 Act; and to prepare accounts which accord with the accounting records comply with the accounting requirements of 2011 Act and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Bim Ewetade

BA (HONS) Accounting & Finance, AFA MIPA/AFTA

Incorporated Financial Accountant

AE Accountax Ltd

100 Spencer Way

Redhill, Surrey. RH1 5DQ

Date:

## Note 2 Accounting policies

### 2.1 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

#### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Yes No N/a

✓		
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#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes No N/a

✓		
---	--	--

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes No N/a

		✓
--	--	---

#### Legacies

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes No N/a

		✓
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Yes No N/a

		✓
--	--	---

#### Government grants

The charity has received government grants in the reporting period

Yes No N/a

		✓
--	--	---

#### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes No N/a

✓		
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Yes No N/a

**Contractual income and performance related grants**

This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.

		✓
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Yes No N/a

**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

		✓
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The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes No N/a

		✓
--	--	---

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes No N/a

		✓
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Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes No N/a

		✓
--	--	---

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes No N/a

		✓
--	--	---

**Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes No N/a

		✓
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Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes No N/a

		✓
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**Support costs**

The charity has incurred expenditure on support costs.

Yes No N/a

		✓
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**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes No N/a

✓		
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<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.		Yes	No
		<input checked="" type="checkbox"/>		N/a
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.		Yes	No
		<input checked="" type="checkbox"/>		N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No
		<input checked="" type="checkbox"/>		N/a
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes	No
				<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes	No
				<input checked="" type="checkbox"/>
<b>2.3 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	500		
	They are valued at cost.		Yes	No
			<input checked="" type="checkbox"/>	N/a
	The depreciation rates and methods used are disclosed in note 6.2.		Yes	No
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No
				<input checked="" type="checkbox"/>
<b>Heritage assets</b>			Yes	No
				N/a

	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<p><b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b></p>	<p><b>Accounting policies</b>  The principal accounting policies adopted in the preparation of the financial statements are set out and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.</p> <p><b>Basis of preparation</b>  The accounts have been prepared under the historical cost convention. Tangible fixed assets and depreciation</p> <p><b>Tangible assets are included at cost less depreciation.</b>  Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:</p> <p><b>Other Plant &amp; Machinery - 25% of cost</b>  <b>Fixtures &amp; fittings - 25% of cost</b></p> <p><b>Presentation currency</b>  The accounts are presented in £ sterling.</p>
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## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	-
	Gift Aid	3,705	-	-	3,705	3,716
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	3,705	-	-	3,705	3,716
<b>Charitable activities:</b>	Use of Community Hall	10,750	-	-	10,750	13,650
	Tithes, Offerings, Seed & pledges	29,824	-	-	29,824	29,730
		-	-	-	-	-
	Other: R2R etc	0	-	-	-	-
	<b>Total</b>	40,574	-	-	40,574	43,380
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-

<b>Income from investments:</b>	Interest income	0	-	-	0	3
	Dividend income	-	-	-	-	-
	Rental and leasing income		-	-		
	Other	-	-	-	-	-
	<b>Total</b>	0	-	-	0	3
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		44,280	-	-	44,280	47,099
<b>Other information:</b>						
<b>All income in the prior year was unrestricted except for: (please provide description and amounts)</b>						
<b>Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.</b>						

Within the income items above the following items are material:  
(please disclose the nature, amount and any prior year amounts)

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**Section C Notes to the accounts (cont)**

**Note 4 Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-		
	Operating membership schemes and social lotteries	-	-	-		
	Staging fundraising events	-	-	-		
	Fundraising agents	-	-	-		
	Operating charity shops	-	-	-		
	Operating a trading company undertaking non-charitable trading activity	-	-	-		
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-

Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>			-	-	-

**Expenditure on charitable activities**

Independent examination	552			552	485
Accommodation & Subsistence	-	-	-	-	-
EPFG (Elim HQ)	4,144		-	4,144	4,580
Legal and Professional fee	252			252	204
Books, Audio Visual and Tapes				-	-
Honorarium & External Ministries	2,148			2,148	1,600
Mission	1,919			1,919	1,500
Insurance	2,029			2,029	2,475
Website Hosting	660			660	-
Rent. Rates & Utilities	19,300			19,300	19,302
Property Renewals & Maintenance	4,693			4,693	4,483

Telephone/ Phone cards & Internet		1,120			1,120	1,533
Church Receptions & Entertainment		1,591			1,591	245
Printing, Stationery & Postage		908			908	903
Sundry expenses					-	-
Transport & Travelling		1,220			1,220	221
Subscriptions		419			419	273
Charitable donations & Love gifts		1,776			1,776	1,225
Seminars, Training & Conferences		350			350	300
Equipment Hire (Card machine etc.)		425			425	1,066
Depreciation		207			207	208
Bank charges		248			248	-
Hire Purchase Costs					-	-
Admin & Office Costs		196			196	610
Laundry and Cleaning		61			61	200
Computer Software and Parts		1,469			1,469	208
Equipment (Non F A)		655	-	-	655	-
R2R Praise					-	-
<b>Total expenditure on charitable activities</b>		46,341	-	-	46,341	41,621
<b>Separate material item of expense</b>		-	-	-	-	-
		-	-	-	-	-

		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Other</b>						
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total other expenditure</b>		-	-	-	-	-
<b>TOTAL EXPENDITURE</b>		46,341	-	-	46,341	41,621

**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

**Prior year expenditure on charitable activities can be analysed as follows:**

--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Section C  
(cont)**

**Notes to the accounts**

**Note 5                      Details of certain items of expenditure**

**5.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
552	485
252	204

**Note 6**                      **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**6.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	6,645	6,645
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	6,645	6,645

**6.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")

<b>** Rate</b>					
At beginning of the year	-	-	-	6,436	6,436
Disposals	-	-	-		-
Depreciation	-	-		207	207
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	6,643	6,643
<b>6.3 Net book value</b>					
Net book value at the beginning of the year	-	-	-	209	209
Net book value at the end of the year	-	-	-	2	2

**Section C  
(cont)**

**Notes to the accounts**

**Note 7 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**7.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	804	689	-	-
Taxation and social security	-	-	-	-
Other creditors	8,737	11,737		
<b>Total</b>	<b>9,541</b>	<b>12,426</b>	<b>-</b>	<b>-</b>

<b>Section C</b>		<b>Notes to the accounts</b>		<b>(cont)</b>	
<b>Note 8</b>	<b>Cash at bank and in hand</b>				
		<b>This year</b>	<b>Last year</b>		
		<b>£</b>	<b>£</b>		
<b>Short term cash investments (less than 3 months maturity date)</b>		-	-		
<b>Short term deposits</b>		-	-		
<b>Cash at bank and on hand</b>		5,011	9,749		
<b>Other</b>					
<b>Total</b>		5,011	9,749		

<b>Section C</b>		<b>Notes to the accounts</b>	
<b>(cont)</b>			
<b>Note 9</b>	<b>Transactions with trustees and related parties</b>		
<b>9.1 Trustee remuneration and benefits</b>			
<b>None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)</b>			<b>TRUE</b>

**NO RESTRICTED FUND**

**GLOBAL HARVEST OUTREACH AND CHRIST HARVEST CENTRE (EDMONTON) TRUST**

England & Wales - Charity number 1088581

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# Accounts

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**GLOBAL HARVEST OUTREACH & CHRIST  
HARVEST CENTRE TRUST**

*(The Harvest Army)*

**(Charity No. 1088581)**

**Annual Accounts and Report for the year End 31<sup>st</sup>  
December 2020**

## Content

Charity Information

Trustee Report

Balance Sheet

Income & Expenditure Statement

Independent Examiner's Report

Notes to Financial Statements

Accounting Policies & Notes to the Accounts

## **Charity Information**

Global Harvest Outreach (GHO) and Christ Harvest Centre (CHC) is a Christian based charity organisation. The GHO (Ministry Arm) is run by the Trustees while the CHC (church Arm) has been put under the apostolic oversight of the ELIM Pentecostal Churches (EPC) UK. The local church (CHC) is run by the Pastors, group of Elders and Departmental leaders under the constitution of the EPC, while GHO is run by the Trustees via the Trust document.

Charity Registration Number:	1088581
Postal Address:	C/O 17 High Road Wormley, Broxbourne London EN10 6HT
Worship Centre:	CHC - The Royal Store House 258 Langham Road South Tottenham (Opposite Turnpike Lane Tube Station) London N15 3HT
Current Serving Trustees:	Kenny O. Victor Macarthy MBA ACA FCCA (Lead Minister) Bolanle Macarthy BA PGCE MA Remi Alabi BA LLB BL (Chair) Dr Dag Lawale - (Canada) Francesca Smidile BA Yemisi Abrahams LLB BL - (Canada)
Board of Elders:	Pastor Wale Grillo (Pastoral Care) Elder Joshua Onozutu (EOM) Elder T Ogunsan (CMS) Rev. Cyril Okere (Chair) Elder Patricia Balogun

Hon. (Mrs) F.T. Akinwale

Key Departmental Heads.

Moriayo Ogunsan (Children & Special Projects)  
Tai-Tai Oronsaye (Youth)  
Weruche Opia (Executive Assistant & Special  
Projects)  
Helen Ogbemudia (Counselling &  
Safeguarding)  
Marjorie Clark (Evangelism & Outreaches)  
Enitan Modupe (Church Management  
Services)

Legal Advisor/ Secretary to the Trust:

Mr. A. O. Modupe BA LLB BL

Trustee Accountant:

Nina Deugoue Leonce FCCA

Bankers:

HSBC Plc  
Edmonton Green Branch  
Edmonton  
London N9

**INDEPENDENT EXAMINER**  
(Office Address)

AE Accountax Ltd  
5<sup>th</sup> Floor Kingsgate House  
62 High St, Redhill RH1 1SH

(Registered Office Address)

100 Spencer Way  
Redhill  
RH1 5DQ

Other working Names/Ministries: *Hearts for Nations (HfN); Elders Forum (EF) & The Harvest Army (THA)*

## Trustees' Report

### Main Objectives of the Charity

1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TEACHINGS OF THE BIBLE
2. THE ADVICE AND RELIEF OF THE POOR, AGED, SICK AND THOSE IN CONDITIONS OF HARDSHIP OR DISTRESS; AND
3. SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.
4. COMMUNITY WORK – Targeting youths and vulnerable families.
5. Harvest School of Ministry (HSOM) – Training for the Christian Ministry
6. INTERNATIONAL MISSION WORK – Revivals, Outreaches, Medical Missions, Training & Empowerment, Partnering and Networking

### Development During the year 2020

The year 2020 was a challenging year for all due to the COVID-19 pandemic – Church services were disrupted and the centre shut down. The Ministry was still able to continue as best as possible via the use of online presence through the Zoo Facebook and You Tube. The online communication increased attendance to services by about 10%.

During the year 2020 we carried out the following activities (through online presence) in line with our charity objectives:

- Local Evangelism. Ongoing quarterly 'Harvest Gathering conferences' continues. The Apostolic & Prophetic Declarations in July and December
- Local & County Outreaches: The R2RPraiseinthePark was cancelled due to the pandemic lockdown – but a day of Praise was done
- International Missions & Outreaches: The Lead minister travelled once before the pandemic started (February 2020) on invitation of churches and Ministries in Africa to speak at conferences, train leaders and carry out outreach and empowerment programmes. Training was carried out in Lagos and Ogun states of Nigeria.

We continue to give full financial sponsorship for three people in their quest to be educated (Two in universities and one in secondary). We also continue to support extremely vulnerable families with feeding and health related costs from time to time. During the Pandemic lockdown we sent palliatives to vulnerable families in Africa.

- The Pavilion: The counselling centre remains operational to the community (mostly online via Zoon)- carrying out free professional counselling service for people within the community. An average of about 180 hours of counselling was carried out by the professional counsellors and minister.

- Spiritual advice and Prayer sessions: Local pastors and Elders carries out one-to-one and group prayer and advisory sessions for church members and people within our community especially those with addictions, and those with emotional problems. This reflecting in the increase workload of our professional counselling unit. The pavilion is now fully functioning and established. The centre is open by appointments every Wednesday and Friday for people who need some counselling and support.
- Advocacy and Referrals: The local church (CHC) continues to be a one-stop shop for people within the community needing advice on issues ranging from housing, immigration, employment, consumer debt to welfare benefits. We signpost people to the right organisations after giving basic advice. – This has been liited to telephone communication due to the pandemic
- The Church holds regular monthly pastoral care meetings for youth, women and men fellowship. Seminars and conferences were held by the church and ministries associated with the church and ministry.
- Youth Ministry: We continue to strive in building a vibrant youth ministry – through the Sunday School programme, the Happiness club and the regular youth meetings.
- Harvest Community Outreach Programme (HCOP) continues to develop - Community Initiatives and projects are being developed and ongoing, including THE ELDERS FORUM (Independent Family Mediation) and CHC YOUTH GROUP – targeting youth crime and raising achievements and standards among youths.
- We continue to work and collaborate with other Christian organisations locally and internationally – to maximise Christian effectiveness.
- Conducted seminars abroad and seeking to extend this apostolic role even further in 2021. Continue to receive Invitations from other African and Asian countries for the Christian message, training and empowerment. We are currently conducting online Discipleship Training in Pakistan
- Four Executive Ministers were appointed in 2020to continue to drive the day to day work of the ministry forward with the senior pastor and pastoral team.

## The Future: Our Main Plans for the year 2021

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Once the pandemic and lock down is over the Ministry will continue to carry out its activities physically again but we hope to retain soe aspects of the online ministry including:

Quarterly seasonal 'Harvest Gathering' outreaches and seminars now embedded in the operations of the Ministry – Summer, Autumn, Winter and Spring for evangelistic and Christian teaching purposes;

- Pastoral Care: Work on developing other aspect of Pastoral Care Department especially youth and elderly care;
- Community Ministries: We continue to work with and support other local charities and ministries.
- Youth Ministry is a priority for the church and hence we will continue to increase investment into youth ministry to build on our performance on this area of ministry with continued emphasis on developing and sustaining our youth centre to get youth away from potential problem of crime, guns gangs and drugs;
- Intensify our spiritual and physical interventions within our community by increasing prayer times for our community and providing relevant seminars and teachings through the year.
- We will continue to explore other ways of breaking barriers between cultures and network with other Christian and Community groups
- Develop a strong partnership and network group with international partners to foster unity and create opportunity to spread the gospel of Christ.

- Increase our international apostolic presence in West Africa and wherever the door of Christian mission opens. We continue to support vulnerable young women to attain education – our contribution to educate the 'Girl child' agenda.

Other Matters:

- There are currently no restricted funds and none is being anticipated

Global Harvest Outreach & Christ Harvest Centre (An Elim Pentecostal Church)			
Annual accounts for the period			
01/01/2020	To	31/12/2020	

## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>					
<b>Charitable activities</b>					
Offering	5,544	-	-	5,544	4,633
Tithes	23,796	-	-	23,796	30,035
Seed	390	-	-	390	-
Other- R2R	-	-	-	-	-
Bank Interest	3	-	-	3	-
Gift Aid from HMRC	3,716	-	-	3,716	3,931
Other- Community Usage of Hall	13,650	-	-	13,650	6,220
Other- Donation	-	-	-	-	-
<b>Total</b>	<b>47,099</b>	<b>-</b>	<b>-</b>	<b>47,099</b>	<b>44,819</b>
<b>Resources expended (Note 6)</b>					

**Expenditure on:**

EPFG (ELIM HQ)	4,580	-	-	4,580	4,729
Legal & Professional fees	204	-	-	204	568
Honorarium	1,600	-	-	1,600	3,360
Mission	1,500	-	-	1,500	750
Rates & Utilities	1,302	-	-	1,302	153
Rent & Rates	18,000	-	-	18,000	18,000
Repairs & Renewals	365	-	-	365	-
Telephone / Phone Cards & Internet	1,533	-	-	1,533	2,901
Church Reception & Entertainment	245	-	-	245	62
R2R Praise 18 / Convention		-	-	-	545
Printing, Stationery & Postage	903	-	-	903	1,803
Sundry Expenses		-	-	-	323
Transport & Travelling	221	-	-	221	-
Subscriptions	273	-	-	273	120
Charitable donations & Love Gifts	1,225	-	-	1,225	3,850
Advertising		-	-	-	-
Equipment Hire & Waste Disposal	1,066	-	-	1,066	847
Equipment Purchase		-	-	-	532

Depreciation	208	-	-	208	609
Bank Charges		-	-	-	480
Admin & Office costs	245	-	-	245	37
Property Maintenance	4,483	-	-	4,483	2,338
Laundry & Dry Cleaning	200	-	-	200	-
Website Hosting		-	-	-	420
Computer software	208	-	-	208	150
HP Costs		-	-	-	-
Training	300	-	-	300	340
<b>Total Resources Used</b>	<b>38,661</b>	<b>-</b>	<b>-</b>	<b>38,661</b>	<b>42,919</b>

**Governance Cost**

Independent Examination	485	-	-	485	375
Insurance	2,475	-	-	2,475	2,378
<b>Total Governance Cost</b>	<b>2,960</b>	<b>-</b>	<b>-</b>	<b>2,960</b>	<b>2,753</b>

**Total**

	41,621	-	-	41,621	45,672
--	--------	---	---	--------	--------

**Net income/(expenditure) before investment gains/(losses)**

Net gains/(losses) on investments

**Net income/(expenditure)**

	5,478	-	-	5,478	-
	-	-	-	-	-
	5,478	-	-	5,478	853

**Extraordinary items**

-	-	-	-	-
-	-	-	-	-

**Transfers between funds****Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

-	-	-	-	-
-	-	-	-	-

Other gains/(losses)

**Net movement in funds**

5,478	-	-	5,478	-
-------	---	---	-------	---

**Reconciliation of funds:**

Total funds brought forward

-	-	-	-	-
---	---	---	---	---

**Total funds carried forward**

- 33,004	-	-	33,004	32,152
- 27,526	-	-	27,526	33,004

## Section B

## Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F04
<b>Fixed assets</b>					
Intangible assets		-	-	-	-
Tangible assets (Note 6)	209	-	-	209	417
Heritage assets		-	-	-	-
Investments		-	-	-	-
<b>Total fixed assets</b>	209	-	-	209	417
<b>Current assets</b>					
Stocks	-	-	-	-	-
Prepayments	-	-	-	-	-
Investments	-	-	-	-	-
Debtors	700				
Cash at bank and in hand (Note 8)	9,749	-	-	9,749	7,849
<b>Total current assets</b>	10,449	-	-	10,449	7,849

<b>Creditors: amounts falling due within one year (Note 7)</b>	11,737	-	-	11,737	14,737
<b>Accruals</b>	689	-	-	689	775
<b>Net current assets/(liabilities)</b>	- 1,976	-	-	1,976	7,663

<b>Total assets less current liabilities</b>	- 1,767	-	-	1,767	7,246
--	---------	---	---	-------	-------

	-	-	-	-	
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	

<b>Provisions for liabilities</b>					-
<b>Total net assets or liabilities</b>	- 1,767	-	-	1,767	7,246

<b>Funds of the Charity</b>	-			-	-
<b>Endowment funds</b>	-	-		-	-
<b>Restricted income funds</b>	-		-	-	-
<b>Unrestricted funds</b>	- 1,767			1,767	7,246
<b>Revaluation reserve</b>		-	-		-
<b>Total funds</b>	- 1,767	-	-	1,767	7,246

### **Financial Standing, Performance Measures & Explanatory Statement:**

These summary financial statements summarise the information in GHCO's annual accounts for the year ended 31st December 2020.

As at 31st December 2020, the Income & Expenditure shows a positive balance of £5478 representing an excess of income over expenditure. These accounts were approved by the Trustee of GHCO and signed on behalf of the Church.

**Victor Kenny Macarthy**

Member Board of Trustee

**Signature:** *VK Macarthy*

**Date:** 25<sup>th</sup> October 2021

**Pastor Wale Grillo**

Board of Elders

**Signature:** *Wale Grillo*

**Date:** 25<sup>th</sup> October 2021

**Elder Toyin Ogunsan**

Board of Elders

**Signature:** *Toyin Ogunsan*

**Date:** 25<sup>th</sup> October 2021

**GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE...an ELIM PENTECOSTAL CHURCH**  
**INDEPENDENT EXAMINER'S REPORT TO THE**  
**BOARD OF DIRECTORS/TRUSTEES**  
**YEAR ENDED 31st December 2020**

I report on the accounts of the Charity or the year ended 31st December 2019, which are set out on pages 8 to 14.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 connection with 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 accounting records in accordance with section 130 of 2011 Act; and to prepare accounts which accord with the accounting records comply with the accounting requirements of 2011 Act and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities have not been met;  
or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: 

Bim Ewetade

BA (HONS) Accounting & Finance, AFA MIPA/AFTA

Incorporated Financial Accountant

AE Accountax Ltd

100 Spencer Way

Redhill, Surrey. RH1 5DQ

Date: 26<sup>th</sup> October 2021

## Note 2

## Accounting policies

## 2.1 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
✓		

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓		

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes	No	N/a
		✓

**Legacies**

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
		✓

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes	No	N/a
		✓

**Government grants**

The charity has received government grants in the reporting period

Yes	No	N/a
		✓

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that

Yes	No	N/a
-----	----	-----

	gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.		Yes	No	N/a
					✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.		Yes	No	N/a
		✓			
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.		Yes	No	N/a
		✓			
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No	N/a
		✓			
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes	No	N/a
					✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes	No	N/a
					✓
<b>2.3 ASSETS</b>					
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	500			
	They are valued at cost.		Yes	No	N/a
			✓		
	The depreciation rates and methods used are disclosed in note 6.2.				
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
				✓	
	They are valued at cost.		Yes	No	N/a
					✓
<b>Heritage assets</b>			Yes	No	N/a

	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<p><b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b></p>	<p><b>Accounting policies</b>  The principal accounting policies adopted in the preparation of the financial statements are set out and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.</p> <p><b>Basis of preparation</b>  The accounts have been prepared under the historical cost convention. Tangible fixed assets and depreciation</p> <p><b>Tangible assets are included at cost less depreciation.</b>  Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:</p> <p><b>Other Plant &amp; Machinery</b> - 25% of cost  <b>Fixtures &amp; fittings</b> - 25% of cost</p> <p><b>Presentation currency</b>  The accounts are presented in £ sterling.</p>
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## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	-
	Gift Aid	3,716	-	-	3,716	3,931
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	3,716	-	-	3,716	3,931
<b>Charitable activities:</b>	Use of Community Hall	13,650	-	-	13,650	6,220
	Tithes, Offerings, Seed & pledges	29,730	-	-	29,730	34,668
		-	-	-	-	-
	Other: R2R etc	0	-	-	-	-
		<b>Total</b>	43,380	-	-	43,380
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-

<b>Income from investments:</b>	Interest income	3	-	-	3	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	3	-	-	3	-
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	47,099	-	-	47,099	44,819	

**Section C  
(cont)****Notes to the accounts****Note 5                      Details of certain items of expenditure****5.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
	485
	204

**Note 6**                      **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***6.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	6,645	6,645
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	6,645	6,645

**6.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")

** Rate				25%		SL
At beginning of the year	-	-	-	6,227	6,227	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	208	208	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	6,436	6,436	
<b>6.3 Net book value</b>						
Net book value at the beginning of the year	-	-	-	417	417	
Net book value at the end of the year	-	-	-	209	209	

**Section C  
(cont)**

**Notes to the accounts**

**Note 7 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**7.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	689	775	-	-
Taxation and social security	-	-	-	-
Other creditors	11,737	14,737		
<b>Total</b>	<b>12,426</b>	<b>15,512</b>	<b>-</b>	<b>-</b>

**Section C****Notes to the accounts****(cont)****Note 8 Cash at bank and in hand**

	<b>This year £</b>	<b>Last year £</b>
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	9749	7849
Other		-
<b>Total</b>	<b>9749</b>	<b>7849</b>

**Note 9****Transactions with trustees and related parties****9.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

**NO RESTRICTED FUND**