



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)

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)

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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.

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- ❖ ➤ **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:

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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
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31/10/2024

GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST
(The Harvest Army)
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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

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

31/10/2024

Statement of financial activities

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

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Balance sheet as at 31 December 2023

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

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31/10/2024

GLOBAL HARVEST OUTREACH & CHRIST HARVEST CENTRE TRUST
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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.

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2.

Incoming resources	Unrestric- ted fund	Restric- ted Fund		
Donations & Legacies			Yr 2023	Yr 2022
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	
Other Incoming Resource				
Rent	12,590	-	12,590	6,670
Bank interest	5		5	
Gift Aid	1,902		1,902	2,913
Total	51,762	550	52,312	47,880

CREDITORS

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

	2023	2022
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

2023	2022
£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.

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

			2023	2022
	Unrestricted Fund	Restricted Fund	Total	
Incoming Resources	£	£	£	£
Non-Profit Income				
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	
Total Non-Profit Income	39,357	0	39,357	41,210
Other Income Rent Received	12,950		12,950	6,670
Interest Received	5		5	
Total Income	52,312	0	52,312	47,880
Resources Expended				
Accommodation & Subsistence				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
Honorarium & External Ministries	3,650		3,650	1,350
			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	
Subscriptions & Membership Fees			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	39,670	0	39,670	39,495
Governance				
Insurance	2,012		2,012	2,379
Independent Examination	580		580	696
Total Expenditure	42,261	0	42,261	42,570