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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.
Bromsbury. 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

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Date-----

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

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 and 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 required to:

- 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 presume that the charity will continue in business.

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 ~~30-Oct-2025~~ ^{20-October, 2025} and signed on its behalf by:

Olutoyin Ogunsan- Trustee

O. Ogunsan
O. Ogunsan [Oct 30, 2025 10:54:51 GMT]

30-Oct-2025

30-Oct-2025

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

Statement of financial activities

	Notes	Unrestricted funds	Restricted funds	Total Funds	Total Funds
				Yr 2024	Yr 2023
Incoming resources		£	£	£	£
Donations & Legacies	2	34,970	740	35,710	37,456
Other Incoming Resource					
				0	
Other (interests etc.)		19		19	5
Gift Aid		4,096		4,096	1,902
Rental Income		5,550		5,550	12,950
Total		<u>44,634</u>	<u>740</u>	<u>45,374</u>	<u>52,312</u>
Resources expended (Note 6)					
Expenditure on:					
Charitable activities					
		51,174	640	51,814	39,670
Support Costs					
		<u>3,093</u>		<u>3,093</u>	<u>2,592</u>
Total		<u>54,267</u>	<u>640</u>	<u>54,907</u>	<u>42,261</u>
Net income/(expenditure) before investment gains/(losses)		<u>-9,633</u>	<u>100</u>	<u>-9,533</u>	<u>10,051</u>
Net gains/(losses) on investments					
Net income/(expenditure)		<u>-9,633</u>		<u>-9,533</u>	<u>10,051</u>
Net movement in funds		(9633)		(9533)	10051
Reconciliation of funds:					
Total funds brought forward		<u>11,108</u>		<u>11,108</u>	<u>1,057</u>
Total funds carried forward		<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 £
Fixed assets		3508		3,508	5871
Current assets (Debtors)	8	300		300	300
Cash at bank and in hand	6	7,014		7,014	8,864
Total current assets		10,822	0	10,822	15,035
Creditors: amounts falling due within one year	3	1,471		1,471	940
Net current assets/(liabilities)		9,351	0	9,351	14,095
Total assets less current liabilities		9,351	0	9,351	14,095
Creditors: amounts falling due after one year		-7,776	-	-7,776	-2,987
Provisions for liabilities		-	-		-
Total net assets or liabilities		1,575	0	1,575	11,108
Funds of the Charity					
Restricted income funds		100		100	-
Unrestricted funds		1,475		1,475	11,108
Revaluation reserve					-
Total funds		1,575	0	1,575	11,108

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
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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 presently hold a limited amount of restricted funds.

2.

Incoming resources	Unrestric-ted fund	Restric-ted Fund		
Donations & Legacies			Yr 2024	Yr 2023
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
Other Incoming Resource				
Rent	5,250	-	5,250	12,590
Bank interest	19		19	5
Gift Aid	4,096		4,096	1,902
Total	44,634	740	45,374	52,312

3. CREDITORS

	2024	2023
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

2024	2023
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.

	2024	2023
Refund for flight of guest minister and other mission expenses	3000	3000

6. CASH IN HAND & AT BANK

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

7. There were no employees during the year.

8. Debtors

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

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

	2024			2023
	Unrestricted Fund	Restricted Fund	Total	
Incoming Resources	£	£	£	£
Non-Profit Income				
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
Total Non-Profit Income	<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
Total Income	<u>44,634</u>	<u>740</u>	<u>45,374</u>	<u>52,760</u>
Resources Expended				
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 ¹¹		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>
Governance				
Insurance	2,468		2,468	2,012
Independent Examination	625		625	580
Total Expenditure	<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