

GLOBAL HARVEST MINISTRIES

England & Wales - Charity number 1111838

Details

Status Registered

Legal form Other

Registered 2005-10-26

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

Contact

Address Global Harvest Ministries
100-114 Loampit Vale
London
SE13 7SN

Phone 07854927719

Email info@globalharvestministries.co.uk

Website www.globalharvestministries.co.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH

Activities: RELIGIOUS ACTIVITIES

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£179,726	£78,971	-	-
2024-09-30	£86,761	£89,074	-	-
2023-09-30	£78,560	£74,340	-	-
2022-09-30	£76,247	£77,077	-	-
2021-09-30	£103,125	£75,239	-	-

Trustees

Name	Role	Appointed
AMELIA RENNER		
EFFY SCHECK		2023-07-27
Isaac Ahenkorah Darkwa		2025-06-16
SAMANTHA OQUAYE		

GLOBAL HARVEST MINISTRIES

England & Wales - Charity number 1111838

Accounts

GLOBAL HARVEST MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

CHARITY NUMBER: 1111838

GLOBAL HARVEST MINISTRIES
FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

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GLOBAL HARVEST MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30th SEPTEMBER 2025**

ADDRESS FOR CORRESPONDENCE

FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

REGISTERED CHARITY NUMBER

1111838

GOVERNING DOCUMENT

DECLARATION OF TRUST
20TH MAY 2005.

TRUSTEES/ DIRECTORS

Ms Samantha Oquaye
Ms Effy Scheck
Ms Amelia Renner
Mr Isaac Ahenkorah Darkwa

PRINCIPAL BANKERS

BARCLAYS BANK
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

GLOBAL HARVEST MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30th September 2025

The trustees are pleased to present their report for the year ended 30th September 2025 for the charity, Global Harvest Ministries with charity number 1111838.

The Trustees of the charity are: Ms Samantha Oquaye
Ms Effy Scheck
Ms Amelia Renner
Isaac Ahenkorah Darkwa

The principal address of the charity is : First Floor
100 – 114 Loampit Vale
SE13 7SN

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 20th May 2005 issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year to encourage the community to practicing the Christian faith. The organisation continues to renovate the premises that it uses for its worship services. The charity also continues to operate an online radio station that it uses to broadcast its sermons during the year.

FINANCIAL REVIEW

The income of the charity is above £156,000. This is a good amount for this year of the charity the costs have been well managed over this period. This is a higher income than the previous year the organisation is in a good position to progress in the coming year. The main cost of the organisation was paying for the leasehold rent of its building. The organisation has no long term debt and is a going concern.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular conferences in UK. The organisation plan to focus on increasing the number of attendants in their services in the future. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 2nd February 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
GLOBAL HARVEST MINISTRIES

I report on the accounts of the church for the year ended 30TH September 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3 FH

GLOBAL HARVEST MINISTRIES

Statement of Financial Activities for the year ended 30th September 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	2024
Incoming Resources from generated funds				
Donations and legacies		170002	170002	78985
Investment income		898	898	769
		170900	170900	79754
<i>Other Income</i>				
Other		8826	8826	7007
Total Incoming Resources		179726	179726	86761
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	3	78,294	78,294	88733
Other	4	677	677	341
Total Resources Expended		78,971	78,971	89074
Net movement in funds		100,755	100,755	-2313
Reconciliation of Funds				
Total Funds brought forward		69596	69596	71909
Total Funds carried forward		170,351	170,351	69596

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

GLOBAL HARVEST MINISTRIES
Balance Sheet as at 30th September 2025

	Note	2025	2024
Fixed Assets		£	£
Tangible fixed assets	2	5115	6392
		5115	6392
Current Assets			
Cash at bank and in hand		162236	60184
Debtors & prepayment	6	3500	3500
		165736	63684
Creditors: amounts falling due within one year			
Creditors & accruals	5	500	480
Net Current Assets		165236	63204
Net Assets		170351	69596
Unrestricted Funds			
General Fund		170351	69596
TOTAL FUNDS		170351	69596

Approved by the trustees on 2nd February 2026 and signed on their behalf by:

GLOBAL HARVEST MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1 Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

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

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the 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 in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

GLOBAL HARVEST MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2025

2 Tangible Fixed Assets	Instrument	Fix & Fitt	Equipment	Total 2025
Cost	£	£	£	£
At 01/10/2024	6841	5635	24467	36943
Additions	0	0	0	0
At 30/09/2025	6841	5635	24467	36943
Depreciation				
At 01/10/2024	5024	4822	20705	30551
charge for the year	363	162	752	1277
At 30/09/2025	5387	4984	21457	31828
Net Book Value at 30/09/2025	1454	651	3010	5115
Net Book Value at 01/10/2024	1817	813	3762	6392

3 Cost of Activities in furtherance of Charity's Objectives

	2025/£	2024/£
Insurance	3387	1717
Printing & Stationery	585	0
Computer Media costs	657	767
Rent of building	20541	40250
Church Supplies	877	2713
Accountancy	500	499
Missions	780	2002
Wages	19525	17491
Light & Heat	6954	4350
Events	0	88
Hospitality	0	281
Welfare/Support	4261	3257
Admin services	787	687
Repairs and renovations	460	962
Advertising	0	170
Professional fees	11627	0
Pastor expenses	200	0
Depreciation	1277	1597
Pension	1873	1593
Rates	237	3794
PAYE	3524	6278
Travel costs	242	0
Telephone & Internet	0	237
Total	78294	88733

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2025

4 Other	2025/£	2024/£
Subscriptions	677	341
Benevolent giving		
Total	677	341

5 Creditors: amounts falling due within one year

	2025/£	2024/£
Creditors	500	480
Total	500	480

6 Debtors and Prepayments	2025/£	2024/£
Loan to member	3500	3500

GLOBAL HARVEST MINISTRIES

England & Wales - Charity number 1111838

Accounts

GLOBAL HARVEST MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

CHARITY NUMBER: 1111838

GLOBAL HARVEST MINISTRIES
FIRST FLOOR
100 – 114 LOAMPIT VALE
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SE13 7SN

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GLOBAL HARVEST MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30th SEPTEMBER 2024**

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FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

REGISTERED CHARITY NUMBER

1111838

GOVERNING DOCUMENT

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20TH MAY 2005.

TRUSTEES/ DIRECTORS

Ms Samantha Oquaye
Ms Effy Scheck
Ms Amelia Renner

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BARCLAYS BANK
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E14 5HP

INDEPENDENT EXAMINER

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GENERATOR BUSINESS CENTRE
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CR4 3FH

GLOBAL HARVEST MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30th September 2024

The trustees are pleased to present their report for the year ended 30th September 2024 for the charity, City of Faith Ministry with charity number 1111838.

The Trustees of the charity are: Ms Samantha Oquaye
Ms Effy Scheck
Ms Amelia Renner

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The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year to encourage the community to practicing the Christian faith. The organisation continues to renovate the premises that it uses for its worship services. The charity also continues to operate an online radio station that it uses to broadcast its sermons during the year.

FINANCIAL REVIEW

The income of the charity is above £86,000. This is a good amount for this year of the charity the costs have been well managed over this period. This is a higher income than the previous year the organisation is in a good position to progress in the coming year. The main cost of the organisation was paying for the leasehold rent of its building. The organisation has no long term debt and is a going concern.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular conferences in UK. The organisation plan to focus on increasing the number of attendants in their services in the future. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

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Approved by the Trustees on 17th December 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
GLOBAL HARVEST MINISTRIES

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- Examine the accounts under section 145 of the 2011 Act.
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Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3 FH

GLOBAL HARVEST MINISTRIES

Statement of Financial Activities for the year ended 30th September 2024

	Note	Unrestricted Funds £	Total Funds 2024 £	2023
Incoming Resources from generated funds				
Donations and legacies		78985	78985	72584
Investment income		769	769	372
		79754	79754	72956
<i>Other Income</i>				
Other		7007	7007	5604
		86761	86761	78560
Total Incoming Resources				
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	3	88,733	88,733	74036
Other	4	341	341	304
		89,074	89,074	74340
Total Resources Expended				
Net movement in funds		-2,313	-2,313	4220
Reconciliation of Funds				
Total Funds brought forward		71909	71909	71909
Total Funds carried forward		69,596	69,596	76129

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

GLOBAL HARVEST MINISTRIES
Balance Sheet as at 30th September 2024

	Note	2024	2023
Fixed Assets		£	£
Tangible fixed assets	2	6392	7989
		6392	7989
Current Assets			
Cash at bank and in hand		60184	65139
Debtors & prepayment	6	3500	3500
		63684	65139
Creditors: amounts falling due within one year			
Creditors & accruals	5	480	499
		63204	68140
Net Current Assets		63204	68140
Net Assets		69596	76129
Unrestricted Funds			
General Fund		69596	76129
TOTAL FUNDS		69596	76129

Approved by the trustees on 17th December 2024 and signed on their behalf by:

GLOBAL HARVEST MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1 Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

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

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the 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 in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

GLOBAL HARVEST MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2024

2 Tangible Fixed Assets	Instrument	Fix & Fitt	Equipment	Total 2024
Cost	£	£	£	£
At 01/10/2023	6841	5635	24467	36943
Additions	0	0	0	0
At 30/09/2024	6841	5635	24467	36943
Depreciation				
At 01/10/2023	4570	4619	19765	28954
charge for the year	454	203	940	1597
At 30/09/2024	5024	4822	20705	30551
Net Book Value at 30/09/2024	1817	813	3762	6392
Net Book Value at 01/10/2023	2271	1016	4702	7989

3 Cost of Activities in furtherance of Charity's Objectives

	2024/£	2023/£
Insurance	1717	1532
Postage and Stationery	0	115
Computer Media costs	767	286
Rent of building	40250	40000
Church Supplies	2713	1703
Accountancy	499	529
Missions	2002	400
Wages	17491	15570
Light & Heat	4350	608
Events	88	0
Hospitality	281	227
Welfare/Support	3257	1000
Admin services	687	549
Repairs and renovations	962	408
Advertising	170	0
Professional fees	0	1229
Pastor expenses	0	0
Depreciation	1597	1997
Pension	1593	1563
Rates	3794	4241
PAYE	6278	1662
Admin	0	0
Telephone & Internet	237	417
Waste services		
Total	88733	74036

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2024

4 Other	2024/£	2023/£
Subscriptions	341	304
Benevolent giving		
Total	<u>341</u>	<u>304</u>

5 Creditors: amounts falling due within one year

	2024/£	2023/£
Creditors	480	499
Total	<u>480</u>	<u>499</u>

6 Debtors and Prepayments	2024/£	2023/£
Loan to member	3500	3500

GLOBAL HARVEST MINISTRIES

England & Wales - Charity number 1111838

Accounts

GLOBAL HARVEST MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

CHARITY NUMBER: 1111838

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**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30th SEPTEMBER 2022**

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REGISTERED CHARITY NUMBER

1111838

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TRUSTEES/ DIRECTORS

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Ms Effy Scheck
Ms Amelia Renner

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E14 5HP

INDEPENDENT EXAMINER

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GLOBAL HARVEST MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30th September 2023

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Ms Amelia Renner

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FINANCIAL REVIEW

The income of the charity is above £78,000. This is a good amount for this year of the charity the costs have been well managed over this period. This is a higher income than the previous year the organisation is in a good position to progress in the coming year. The main cost of the organisation was paying for the leasehold rent of its building. The organisation has no long term debt and is a going concern.

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RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 21st February 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
GLOBAL HARVEST MINISTRIES

I report on the accounts of the church for the year ended 30TH September 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3 FH

GLOBAL HARVEST MINISTRIES

Statement of Financial Activities for the year ended 30th September 2023

	Note	Unrestricted Funds £	Total Funds 2023 £	2022
Incoming Resources from generated funds				
Donations and legacies		72584	72584	64067
Investment income		372	372	29
		72956	72956	64096
<i>Other Income</i>				
Other		5604	5604	12151
Total Incoming Resources		78560	78560	76247
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	3	74,036	74,036	76957
Other	4	304	304	120
Total Resources Expended		74,340	74,340	77077
Net movement in funds		4,220	4,220	-830
Reconciliation of Funds				
Total Funds brought forward		71909	71909	72739
Total Funds carried forward		76,129	76,129	71909

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

GLOBAL HARVEST MINISTRIES
Balance Sheet as at 30th September 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible fixed assets	2	7989	8028
		7989	8028
Current Assets			
Cash at bank and in hand		65139	64380
Debtors & prepayment	6	3500	0
		68639	64380
Creditors: amounts falling due within one year			
Creditors & accruals	5	499	499
		68140	63881
Net Current Assets			
		76129	71909
Unrestricted Funds			
General Fund		76129	71909
TOTAL FUNDS		76129	71909

Approved by the trustees on 21st February 2024 and signed on their behalf by:

GLOBAL HARVEST MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

1 Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

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

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the 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 in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

GLOBAL HARVEST MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2023

2 Tangible Fixed Assets	Instrument	Fix & Fitt	Equipment	Total 2023
Cost	£	£	£	£
At 01/10/2022	5306	5635	24044	34985
Additions	1535	0	423	1958
At 30/09/2023	<hr/> 6841	<hr/> 5635	<hr/> 24467	<hr/> 36943
Depreciation				
At 01/10/2022	4002	4365	18590	26957
charge for the year	568	254	1175	1997
At 30/09/2023	<hr/> 4570	<hr/> 4619	<hr/> 19765	<hr/> 28954
Net Book Value at 30/09/2023	2271	1016	4702	7989
Net Book Value at 01/10/2022	1304	1270	5454	8028

3 Cost of Activities in furtherance of Charity's Objectives

	2023/£	2022/£
Insurance	1532	1711
Postage and Stationery	115	87
Computer Media costs	286	847
Rent of building	40000	40000
Church Supplies	1703	644
Accountancy	529	499
Missions	400	3500
Wages	15570	14933
Light & Heat	608	548
Travelling expenses	0	166
Hospitality	227	566
Welfare/Support	1000	2000
Admin services	549	0
Repairs and renovations	408	412
Advertising	0	0
Professional fees	1229	1155
Pastor expenses	0	500
Depreciation	1997	2006
Pension	1563	2059
Rates	4241	3124
PAYE	1662	1184
Admin	0	536
Telephone & Internet	417	480
Waste services		
Total	<hr/> 74036	<hr/> 76957

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2023

4 Other

	2023/£	2022/£
Subscriptions	304	120
Benevolent giving		
Total	304	120

5 Creditors: amounts falling due within one year

	2023/£	2022/£
Creditors	499	499
Total	499	499

6 Debtors and Prepayments

	2023/£	2022/£
Loan to member	3500	0

GLOBAL HARVEST MINISTRIES

England & Wales - Charity number 1111838

Accounts

GLOBAL HARVEST MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

CHARITY NUMBER: 1111838

GLOBAL HARVEST MINISTRIES
FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

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GLOBAL HARVEST MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30th SEPTEMBER 2022**

ADDRESS FOR CORRESPONDENCE

FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

REGISTERED CHARITY NUMBER

1111838

GOVERNING DOCUMENT

DECLARATION OF TRUST
20TH MAY 2005.

TRUSTEES/ DIRECTORS

Ms Samantha Oquaye
Ms Joyce Mclean - Brown
Ms Amelia Renner

PRINCIPAL BANKERS

BARCLAYS BANK
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

GLOBAL HARVEST MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30th September 2022

The trustees are pleased to present their report for the year ended 30th September 2022 for the charity, City of Faith Ministry with charity number 1111838.

The Trustees of the charity are: Ms Samantha Oquaye
Ms Joyce Mclean-Brown
Ms Amelia Renner

The principal address of the charity is : First Floor
100 – 114 Loampit Vale
SE13 7SN

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 20th May 2005 issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year to encourage the community to practicing the Christian faith. The organisation continues to renovate the premises that it uses for its worship services. The charity also continues to operate an online radio station that it uses to broadcast its sermons during the year.

FINANCIAL REVIEW

The income of the charity is above £76,000. This is a good amount for this year of the charity the costs have been well managed over this period. This is a higher income than the previous year the organisation is in a good position to progress in the coming year. The main cost of the organisation was paying for the leasehold rent of its building. The organisation has no long term debt and is a going concern.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular conferences in UK. The organisation plan to focus on increasing the number of attendants in their services in the future. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 28th July 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
GLOBAL HARVEST MINISTRIES

I report on the accounts of the church for the year ended 30TH September 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3 FH

GLOBAL HARVEST MINISTRIES

Statement of Financial Activities for the year ended 30th September 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	2021
Incoming Resources from generated funds				
Donations and legacies		64067	64067	60681
Investment income		29	29	0
		64096	64096	60681
<i>Other Income</i>				
Other		12151	12151	42444
Total Incoming Resources		76247	76247	103125
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	3	76,957	76,957	73010
Other	4	120	120	2229
Total Resources Expended		77,077	77,077	75239
Net movement in funds		-830	-830	27886
Reconciliation of Funds				
Total Funds brought forward		72739	72739	44853
Total Funds carried forward		71,909	71,909	72739

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

GLOBAL HARVEST MINISTRIES
Balance Sheet as at 30th September 2022

	Note	2022	2021
Fixed Assets		£	£
Tangible fixed assets	2	8028	9455
		8028	9455
Current Assets			
Cash at bank and in hand		64380	63774
Debtors & prepayment	6	0	0
		64380	63774
Creditors: amounts falling due within one year			
Creditors & accruals	5	499	490
		63881	63284
Net Current Assets			
		71909	72739
Unrestricted Funds			
General Fund		71909	72739
TOTAL FUNDS		71909	72739

Approved by the trustees on 28th July 2023 and signed on their behalf by:

GLOBAL HARVEST MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1 Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

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

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the 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 in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

GLOBAL HARVEST MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2022

2 Tangible Fixed Assets	Instrument	Fix & Fitt	Equipment	Total 2022
Cost	£	£	£	£
At 01/10/2021	5035	5635	23736	34406
Additions	271	0	308	579
At 30/09/2022	<u>5306</u>	<u>5635</u>	<u>24044</u>	<u>34985</u>
Depreciation				
At 01/10/2021	3677	4048	17226	24951
charge for the year	325	317	1364	2006
At 30/09/2022	<u>4002</u>	<u>4365</u>	<u>18590</u>	<u>26957</u>
Net Book Value at 30/09/2022	1304	1270	5454	8028
Net Book Value at 01/10/2021	1358	1587	6510	9455

3 Cost of Activities in furtherance of Charity's Objectives

	2022/£	2021/£
Insurance	1711	1777
Postage and Stationery	87	100
Computer Media costs	847	173
Rent of building	40000	26500
Church Supplies	644	401
Accountancy	499	480
Missions	3500	5000
Wages	14933	13557
Light & Heat	548	983
Travelling expenses	166	0
Hospitality	566	197
Welfare/Support	2000	1170
Honorarium	0	0
Repairs and renovations	412	123
Advertising	0	0
Professional fees	1155	3559
Pastor expenses	500	10100
Depreciation	2006	2362
Pension	2059	887
Rates	3124	3564
PAYE	1184	1258
Admin	536	15
Telephone & Internet	480	690
Waste services		114
Total	<u>76957</u>	<u>73010</u>

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2022

4 Other

	2022/£	2021/£
Subscriptions	120	129
Benevolent giving		2100
Total	<u>120</u>	<u>2229</u>

5 Creditors: amounts falling due within one year

	2022/£	2021/£
Creditors	499	490
Total	<u>499</u>	<u>490</u>

6 Debtors and Prepayments

	2022/£	2021/£
Loan to member	0	0

GLOBAL HARVEST MINISTRIES

England & Wales - Charity number 1111838

Accounts

GLOBAL HARVEST MINISTRIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2021

CHARITY NUMBER: 1111838

GLOBAL HARVEST MINISTRIES
FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

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GLOBAL HARVEST MINISTRIES

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30th SEPTEMBER 2021**

ADDRESS FOR CORRESPONDENCE

FIRST FLOOR
100 – 114 LOAMPIT VALE
LONDON
SE13 7SN

REGISTERED CHARITY NUMBER

1111838

GOVERNING DOCUMENT

DECLARATION OF TRUST
20TH MAY 2005.

TRUSTEES/ DIRECTORS

Ms Samantha Oquaye
Ms Joyce Mclean - Brown
Ms Amelia Renner

PRINCIPAL BANKERS

BARCLAYS BANK
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

GLOBAL HARVEST MINISTRIES

TRUSTEES' REPORT YEAR ENDED 30th September 2021

The trustees are pleased to present their report for the year ended 30th September 2021 for the charity, Global Harvest Ministries with charity number 1111838.

The Trustees of the charity are: Ms Samantha Oquaye
Ms Joyce Mclean-Brown
Ms Amelia Renner

The principal address of the charity is : First Floor
100 – 114 Loampit Vale
SE13 7SN

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 20th May 2005 issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year to encourage the community to practicing the Christian faith. The organisation continues to use the premises that it uses for its worship services. However due to the pandemic they have been running online services on Zoom.

FINANCIAL REVIEW

The income of the charity is above £100,000. This is a good amount for this year of the charity the costs have been well managed over this period. This is a higher income than the previous year the organisation is in a good position to progress in the coming year. The main cost of the organisation was paying for the leasehold rent of its building. The organisation has no long term debt and is a going concern.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular conferences in UK. The organisation plan to focus on increasing the number of attendants in their services in the future. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 19th January 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
GLOBAL HARVEST MINISTRIES

I report on the accounts of the church for the year ended 30TH September 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3 FH

GLOBAL HARVEST MINISTRIES

Statement of Financial Activities for the year ended 30th September 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	2020
Incoming Resources from generated funds				
Donations and legacies		60681	60681	66600
Investment income		0	0	38
		60681	60681	66638
<i>Other Income</i>				
Other		42444	42444	0
Total Incoming Resources		103125	103125	66638
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	3	73,010	73,010	81180
Other	4	2,229	2,229	1015
Total Resources Expended		75,239	75,239	82195
Net movement in funds		27,886	27,886	-15557
Reconciliation of Funds				
Total Funds brought forward		44853	44853	60410
Total Funds carried forward		72,739	72,739	44853

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

GLOBAL HARVEST MINISTRIES
Balance Sheet as at 30th September 2021

	Note	2021	2020
Fixed Assets		£	£
Tangible fixed assets	2	9455	11431
		9455	11431
Current Assets			
Cash at bank and in hand		63774	33902
Debtors & prepayment	6	0	0
		63774	33902
Creditors: amounts falling due within one year			
Creditors & accruals	5	490	480
		63284	33422
Net Current Assets			
		72739	44853
Unrestricted Funds			
General Fund		72739	44853
TOTAL FUNDS		72739	44853

Approved by the trustees on 10th February 2021 and signed on their behalf by:

GLOBAL HARVEST MINISTRIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1 Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

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

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the 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 in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

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.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

GLOBAL HARVEST MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2021

Tangible Fixed Assets	Instrument	Fix & Fitt	Equipment	Total 2021
Cost	£	£	£	£
At 01/10/2020	5035	5635	23350	34020
Additions	0	0	386	386
At 30/09/2021	5035	5635	23736	34406
Depreciation				
At 01/10/2020	3338	3652	15599	22589
charge for the year	339	396	1627	2362
At 30/09/2021	3677	4048	17226	24951
Net Book Value at 30/09/2021	1358	1587	6510	9455
Net Book Value at 01/10/2020	1697	1983	7751	11431

Cost of Activities in furtherance of Charity's Objectives

	2021/£	2020/£
Insurance	1777	1756
Postage and Stationery	100	145
Computer Media costs	173	1324
Rent of building	26500	33000
Church Supplies	401	2077
Accountancy	480	480
Missions	5000	2300
Wages	13557	15120
Light & Heat	983	1165
Travelling expenses	0	62
Hospitality	197	0
Welfare/Support	1170	400
Honorarium	0	300
Repairs and renovations	123	4712
Advertising	0	0
Professional fees	3559	6445
Pastor expenses	10100	3210
Depreciation	2362	2857
Pension	887	0
Rates	3564	3400
PAYE	1258	1106
Admin	15	0
Telephone & Internet	690	1321
Waste services	114	0
Total	73010	81180

GLOBAL HARVEST MINISTRIES
Notes to the accounts for year ended 30th September 2021

4 Other

	2021/£	2020/£
Subscriptions	129	515
Benevolent giving	2100	500
Total	<u>2229</u>	<u>1015</u>

5 Creditors: amounts falling due within one year

	2021/£	2020/£
Creditors	490	480
Total	<u>480</u>	<u>480</u>

6 Debtors and Prepayments

	2021/£	2020/£
Loan to member	0	0