

**GLOBAL HARVEST MINISTRIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> 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 30<sup>th</sup> SEPTEMBER 2025**

### **ADDRESS FOR CORRESPONDENCE**

FIRST FLOOR  
100 – 114 LOAMPIT VALE  
LONDON  
SE13 7SN

### **REGISTERED CHARITY NUMBER**

1111838

### **GOVERNING DOCUMENT**

DECLARATION OF TRUST  
20<sup>TH</sup> 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 30<sup>th</sup> September 2025**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> 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 20<sup>th</sup> 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 £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 2<sup>nd</sup> 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 30<sup>TH</sup> 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

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

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**

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

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

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# GLOBAL HARVEST MINISTRIES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> 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 30<sup>TH</sup> 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**

<b>2 Tangible Fixed Assets</b>	Instrument	Fix & Fitt	Equipment	Total 2025
<b>Cost</b>	£	£	£	£
At 01/10/2024	6841	5635	24467	36943
Additions	0	0	0	0
At 30/09/2025	6841	5635	24467	36943
<b>Depreciation</b>				
At 01/10/2024	5024	4822	20705	30551
charge for the year	363	162	752	1277
At 30/09/2025	5387	4984	21457	31828
<b>Net Book Value at 30/09/2025</b>	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
<b>Total</b>	<b>78294</b>	<b>88733</b>

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

**4 Other**

	<b>2025/£</b>	<b>2024/£</b>
Subscriptions	677	341
Benevolent giving		
Total	<u>677</u>	<u>341</u>

**5 Creditors: amounts falling due within one year**

	<b>2025/£</b>	<b>2024/£</b>
Creditors	500	480
Total	<u>500</u>	<u>480</u>

**6 Debtors and Prepayments**

	<b>2025/£</b>	<b>2024/£</b>
Loan to member	3500	3500