

**HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**  
**Charitable Incorporated Organisation-(CIO)**  
**Unaudited Financial Statements**  
**31 December 2025**

**JAVY AND CO LTD**  
Chartered Certified Accountants  
127 Sewell Road  
London  
SE2 9DH

# **HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**

**Charitable Incorporated Organisation-(CIO)**

## **Financial Statements**

**Year ended 31 December 2025**

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# **HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**

## **Charitable Incorporated Organisation-(CIO)**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

#### **Reference and administrative details**

**Registered charity name** HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

**Charity registration number** SC047001

**Principal office and registered office** 7 Kirkland Wynd  
Dumfries  
DG1 4ES

#### **The trustees**

Rev Fitzgerald Odonkor  
Dr John Ocansey  
Mrs Sandra Yankson-Kusah  
Rev Felix Katahena

**Independent examiner** Mr Johnson Akpebu - FCCA, MBA(Fin)  
127 Sewell Road  
London  
SE2 9DH

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

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#### **Structure, governance and management**

The charity is controlled by its governing document, a constitution and is a Charitable Incorporated Organisation. The trustees have adopted the provisions of the Charities Statement of Recommended Practice (FRS102 SORP)

#### **Recruitment and appointment of new trustees:**

The charity has a written policy in respect of recruitment and appointment of voluntary and non-voluntary workers including trustees. New trustees are selected based on recommendations by the Pastoral Board. They will prove their contribution and skills to the governance of the charity. They are provided with copies of the Charity Commission's guidance to trustees and an introduction to the activities of the charity. The current board of trustees is made up of committed, selfless and hardworking individuals.

#### **New Trustee:**

No new trustee was appointed in the course of the year.

#### **Branches:**

This charity has a branch in Glasgow; registered with the Office of the Scottish Charity Regulator with the same objectives and aims. The Charity Commission for England and Wales are the Lead regulator. However, the charity is obliged to submit the following to the Office of the Scottish Charity Regulator: - Information Return for Cross-Border Charities - Trustees Annual Return - Annual UK Financial statements. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

#### **Reference and Administration:**

Registered Charity number 1164948 - England & Wales

Registered Charity number SC047001 - Scotland

Principal address: 6 Kendal, Purfleet-On-Thames, Essex, RM19 1LJ

Trustees: Rev Fitzgerald Odonkor, Rev Felix Katahena, Mrs Sandra Yankson, Dr John Ocansey

# **HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**

## **Charitable Incorporated Organisation-(CIO)**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

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#### **Objectives and activities**

The objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the United Kingdom and in such other parts of the world as the charity may from time-to-time think fit and such other purposes which are exclusively charitable according to the law of England and Wales and relate to the charitable work of the charity.

To advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods, or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

#### **Summary of main Activities**

The Charity provides services on Sundays (and other days) to enable a safe place for worship, celebration, fellowship, and learning.

Enable meetings for prayer and fellowship, to combat isolation and loneliness. To enhance the lives of families and offer support and guidance in helping to build a friendly and well-integrated society.

Provide a safe place and offer support to help transform the lives of those who attend.

Promote visitation of hospices and sponsorship of training for returners to work. Provide Counselling and leadership training.

#### **Provide support for after-school club in the community.**

The celebration of public worship, the teaching of the Christian faith, mission, and evangelism.

Pastoral work, including visiting the sick and bereaved, the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs.

The support of other charities in the UK and overseas

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

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#### Achievements and performance

Charitable activities Reaching out to the communities:

Harvest Chapel International-UK is committed to the development and well-being of its members as well as its communities through its programmes of events, which made a tremendous impact in the communities.

#### Investment Performance

The Charity, despite the difficulties presented in the year, managed to keep all mortgages up to date. The Charity is currently actively looking for a permanent place of worship to purchase for its Bedford, Glasgow, and Newcastle branches. It is also exploring the possibility of purchasing a bigger mission house in the next 2years by selling the current flat that serves as a mission house since it has become too small.

#### Internal and external factors

Factors relevant to achieving objectives: Voluntary contributions have increased, but due to more needy people to deal with and high energy prices, expenditure also went high. Currently, contributions online have increased from 90.2 per cent to 96 per cent online, and this continues to improve the efficiency of funds management.

#### Financial review

The total incoming resources have increased by about 3.28% to £33,588 in 2025 as compared to £32,522 in 2024.

The total resources expended decreased by about 9.11% to £24,982 in 2025 as compared to £27,487 in 2024.

The net surplus increased to £8,606 in 2025 as compared to £5,035 in 2024. Total reserves for the year under review increased to £34,272 in 2025 as compared to £25,666 in 2024.

#### The Charity's financial position:

The Charity is still working towards acquiring more properties for the remaining three branches, Bedford, Glasgow, and Newcastle, from which the community can be better served. The Charity's financial position: This is continuously being built carefully, keeping an eye on expenses, without compromising the quality of services rendered at approximately the same level of incoming resources generated. Principal funding sources. The charity's principal funding continues to be members' voluntary contributions and donations.

#### CROSS BORDER ACTIVITY

The cross-border activity refers only to the branch in Scotland with an estimated 12.5% of the whole activities of the Harvest Chapel International-UK.

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

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#### Financial review *(continued)*

#### Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees confirm that considerations have been given to the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks.

#### Plans for future periods

The Charity is working towards acquiring more properties from which the community can be better served.

The trustees' annual report and the strategic report were approved on 25 June 2026 and signed on behalf of the board of trustees by:



Rev Felix Katahena  
Trustee

# **HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**

## **Charitable Incorporated Organisation-(CIO)**

### **Independent Examiner's Report to the Trustees of HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**

**Year ended 31 December 2025**

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I report to the trustees on my examination of the financial statements of HARVEST CHAPEL INTERNATIONAL - UK GLASGOW ('the charity') for the year ended 31 December 2025.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mr Johnson Akpebu - FCCA, MBA(Fin)  
Independent Examiner

127 Sewell Road  
London  
SE2 9DH

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

|                                             |      | 2025          |               | 2024          |
|---------------------------------------------|------|---------------|---------------|---------------|
|                                             |      | Unrestricted  | Total funds   | Total funds   |
|                                             | Note | funds         |               |               |
|                                             |      | £             | £             | £             |
| <b>Income and endowments</b>                |      |               |               |               |
| Donations and legacies                      | 5    | 33,588        | 33,588        | 32,522        |
| <b>Total income</b>                         |      | <u>33,588</u> | <u>33,588</u> | <u>32,522</u> |
| <b>Expenditure</b>                          |      |               |               |               |
| Expenditure on raising funds:               |      |               |               |               |
| Costs of raising donations and legacies     | 6    | 1,389         | 1,389         | 4,491         |
| Expenditure on charitable activities        | 7,8  | 23,593        | 23,593        | 22,996        |
| <b>Total expenditure</b>                    |      | <u>24,982</u> | <u>24,982</u> | <u>27,487</u> |
| <b>Net income and net movement in funds</b> |      | <u>8,606</u>  | <u>8,606</u>  | <u>5,035</u>  |
| <b>Reconciliation of funds</b>              |      |               |               |               |
| Total funds brought forward                 |      | 25,666        | 25,666        | 20,631        |
| <b>Total funds carried forward</b>          |      | <u>34,272</u> | <u>34,272</u> | <u>25,666</u> |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Statement of Financial Position

31 December 2025

|                                                       | Note | 2025<br>£ | 2024<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible fixed assets                                 | 13   | 3,043     | 4,716     |
| <b>Current assets</b>                                 |      |           |           |
| Cash at bank and in hand                              |      | 31,729    | 21,450    |
| <b>Creditors: amounts falling due within one year</b> | 14   | 500       | 500       |
| <b>Net current assets</b>                             |      | 31,229    | 20,950    |
| <b>Total assets less current liabilities</b>          |      | 34,272    | 25,666    |
| <b>Net assets</b>                                     |      | 34,272    | 25,666    |
| <b>Funds of the charity</b>                           |      |           |           |
| Unrestricted funds                                    |      | 34,272    | 25,666    |
| <b>Total charity funds</b>                            | 15   | 34,272    | 25,666    |

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 June 2026, and are signed on behalf of the board by:



Rev Felix Katahena  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Financial Statements

Year ended 31 December 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Kirkland Wynd, Dumfries, DG1 4ES.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

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#### 3. Accounting policies *(continued)*

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 38% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The Charity is Charitable Incorporated Organisation (CIO) - Foundation

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

#### 5. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                            |                          |
| Tithe            | 17,259                     | 17,259                   | 18,346                     | 18,346                   |
| Offering         | 6,600                      | 6,600                    | 14,176                     | 14,176                   |
| Special Donation | 9,729                      | 9,729                    | —                          | —                        |
|                  | <u>33,588</u>              | <u>33,588</u>            | <u>32,522</u>              | <u>32,522</u>            |

#### 6. Costs of raising donations and legacies

|                                         | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-----------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Costs of raising donations and legacies |                            |                          |                            |                          |
| - Donations                             | <u>1,389</u>               | <u>1,389</u>             | <u>4,491</u>               | <u>4,491</u>             |

#### 7. Expenditure on charitable activities by fund type

|                                    | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Telephone, Welfare and Hospitality | 920                        | 920                      | 9,145                      | 9,145                    |
| Hiring                             | 1,536                      | 1,536                    | 1,620                      | 1,620                    |
| Support costs                      | 21,137                     | 21,137                   | 12,231                     | 12,231                   |
|                                    | <u>23,593</u>              | <u>23,593</u>            | <u>22,996</u>              | <u>22,996</u>            |

#### 8. Expenditure on charitable activities by activity type

|                                    | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|------------------------------------|-------------------------------------------|--------------------|--------------------------|-------------------------|
| Telephone, Welfare and Hospitality | 920                                       | 19,271             | 20,191                   | 17,986                  |
| Hiring                             | 1,536                                     | —                  | 1,536                    | 1,620                   |
| Governance costs                   | —                                         | 1,866              | 1,866                    | 3,390                   |
|                                    | <u>2,456</u>                              | <u>21,137</u>      | <u>23,593</u>            | <u>22,996</u>           |

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2025

#### 9. Net income

Net income is stated after charging/(crediting):

|                                       | 2025  | 2024  |
|---------------------------------------|-------|-------|
|                                       | £     | £     |
| Depreciation of tangible fixed assets | 1,866 | 2,890 |
| Operating lease rentals               | 1,536 | 1,620 |

#### 10. Independent examination fees

|                                                     | 2025 | 2024 |
|-----------------------------------------------------|------|------|
|                                                     | £    | £    |
| Fees payable to the independent examiner for:       |      |      |
| Independent examination of the financial statements | 500  | 500  |

#### 11. Staff costs

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2025 | 2024 |
|-----------------|------|------|
|                 | No.  | No.  |
| Number of staff | 4    | 4    |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

No trustees were paid any remuneration.

#### 13. Tangible fixed assets

|                            | Plant and machinery<br>£ |
|----------------------------|--------------------------|
| <b>Cost</b>                |                          |
| At 1 January 2025          | 28,554                   |
| Additions                  | 193                      |
| <b>At 31 December 2025</b> | <b>28,747</b>            |
| <b>Depreciation</b>        |                          |
| At 1 January 2025          | 23,838                   |
| Charge for the year        | 1,866                    |
| <b>At 31 December 2025</b> | <b>25,704</b>            |
| <b>Carrying amount</b>     |                          |
| <b>At 31 December 2025</b> | <b>3,043</b>             |
| At 31 December 2024        | 4,716                    |

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2025

#### 14. Creditors: amounts falling due within one year

|                              | 2025       | 2024       |
|------------------------------|------------|------------|
|                              | £          | £          |
| Accruals and deferred income | <u>500</u> | <u>500</u> |

#### 15. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 January 2025 | Income        | Expenditure     | At<br>31 December 2025 |
|---------------|----------------------|---------------|-----------------|------------------------|
|               | £                    | £             | £               | £                      |
| General funds | <u>25,666</u>        | <u>33,588</u> | <u>(24,982)</u> | <u>34,272</u>          |

|               | At<br>1 January 2024 | Income        | Expenditure     | At<br>31 December 2024 |
|---------------|----------------------|---------------|-----------------|------------------------|
|               | £                    | £             | £               | £                      |
| General funds | <u>20,631</u>        | <u>32,522</u> | <u>(27,487)</u> | <u>25,666</u>          |

#### 16. Analysis of net assets between funds

|                            | Unrestricted<br>Funds | Total Funds   |
|----------------------------|-----------------------|---------------|
|                            | £                     | £             |
| Tangible fixed assets      | 3,043                 | 3,043         |
| Current assets             | 31,729                | 31,729        |
| Creditors less than 1 year | <u>(500)</u>          | <u>(500)</u>  |
| <b>Net assets</b>          | <u>34,272</u>         | <u>34,272</u> |

|                            | Unrestricted<br>Funds | Total Funds   |
|----------------------------|-----------------------|---------------|
|                            | £                     | £             |
| Tangible fixed assets      | 4,716                 | 4,716         |
| Current assets             | 21,450                | 21,450        |
| Creditors less than 1 year | <u>(500)</u>          | <u>(500)</u>  |
| <b>Net assets</b>          | <u>25,666</u>         | <u>25,666</u> |

# **HARVEST CHAPEL INTERNATIONAL - UK GLASGOW**

**Charitable Incorporated Organisation-(CIO)**

**Management Information**

**Year ended 31 December 2025**

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**The following pages do not form part of the financial statements.**

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Detailed Statement of Financial Activities

Year ended 31 December 2025

|                                                | 2025<br>£     | 2024<br>£     |
|------------------------------------------------|---------------|---------------|
| <b>Income and endowments</b>                   |               |               |
| <b>Donations and legacies</b>                  |               |               |
| Tithe                                          | 17,259        | 18,346        |
| Offering                                       | 6,600         | 14,176        |
| Special Donation                               | 9,729         | —             |
|                                                | <u>33,588</u> | <u>32,522</u> |
| <b>Total income</b>                            | <u>33,588</u> | <u>32,522</u> |
| <b>Expenditure</b>                             |               |               |
| <b>Costs of raising donations and legacies</b> |               |               |
| Donation to other charities                    | <u>1,389</u>  | <u>4,491</u>  |
| <b>Expenditure on charitable activities</b>    |               |               |
| Operating leases                               | 1,536         | 1,620         |
| Rent                                           | 18,400        | 7,750         |
| Light and heat                                 | 610           | 925           |
| Legal and professional fees                    | —             | 500           |
| Telephone                                      | —             | 8,645         |
| Depreciation                                   | 1,866         | 2,890         |
| Other interest payable and similar charges     | 107           | 33            |
| Printing, Welfare, and hospitality             | <u>1,074</u>  | <u>633</u>    |
|                                                | <u>23,593</u> | <u>22,996</u> |
| <b>Total expenditure</b>                       | <u>24,982</u> | <u>27,487</u> |
| <b>Net income</b>                              | <u>8,606</u>  | <u>5,035</u>  |

# HARVEST CHAPEL INTERNATIONAL - UK GLASGOW

## Charitable Incorporated Organisation-(CIO)

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

|                                                                          | 2025<br>£     | 2024<br>£     |
|--------------------------------------------------------------------------|---------------|---------------|
| <b>Costs of raising donations and legacies</b>                           |               |               |
| <b>Costs of raising donations and legacies - Donations</b>               |               |               |
| Donations to other charities                                             | 1,389         | 4,491         |
|                                                                          | <u>1,389</u>  | <u>4,491</u>  |
| <b>Costs of raising donations and legacies</b>                           | <u>1,389</u>  | <u>4,491</u>  |
| <b>Expenditure on charitable activities</b>                              |               |               |
| <b>Telephone, Welfare and Hospitality</b>                                |               |               |
| <b>Activities undertaken directly</b>                                    |               |               |
| Direct charitable activity - telephone                                   | —             | 8,645         |
| Direct charitable activity - Welfare and hospitality                     | 920           | 500           |
|                                                                          | <u>920</u>    | <u>9,145</u>  |
| <b>Support costs</b>                                                     |               |               |
| Support charitable activity - Rent                                       | 18,400        | 7,750         |
| Support charitable activity - Utilities                                  | 610           | 925           |
| Support charitable activity - other interest payable and similar charges | 107           | 33            |
| Support charitable activity - Printing, stationery, and postage          | 154           | 133           |
|                                                                          | <u>19,271</u> | <u>8,841</u>  |
| <b>Hiring</b>                                                            |               |               |
| <b>Activities undertaken directly</b>                                    |               |               |
| Direct charitable activity - Hiring                                      | 1,536         | 1,620         |
|                                                                          | <u>1,536</u>  | <u>1,620</u>  |
| <b>Governance costs</b>                                                  |               |               |
| Governance costs - accountancy fees                                      | —             | 500           |
| Governance costs - depreciation                                          | 1,866         | 2,890         |
|                                                                          | <u>1,866</u>  | <u>3,390</u>  |
| <b>Expenditure on charitable activities</b>                              | <u>23,593</u> | <u>22,996</u> |