Registered number: 1201476

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Seniguk Consulting ltd
Harlow Enterprise Hub
Harlow
Essex
CM20 2NQ

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
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HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
Company Information
For The Year Ended 31 December 2025

Company Number	1201476
Registered Office	Suite 311,Churchill House 120 Bunns Lane LONDON NW7 2AS
Accountants	Seniguk Consulting ltd Harlow Enterprise Hub Harlow Essex CM20 2NQ

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
Company No. 1201476
Director's Report For The Year Ended 31 December 2025

The director presents his report and the financial statements for the year ended 31 December 2025.

Directors

CHARITY INFORMATION

Trustees(Chair) IBUKUNOLA AKINOLA OSHUNGBOHUN
Trustees ADEBIMPE ABIDEMI ADEGUN

Statement of Director's Responsibilities

The trustee presents his report and the financial statements for the year ended 31 December 2025.
Trustees

CHARITY INFORMATION

Trustees(Chair) IBUKUNOLA AKINOLA OSHUNGBOHUN
Trustees ADEBIMPE ABIDEMI ADEGUN

Statement of Director's Responsibilities

REPORT OF THE TRUSTEES FOR YEAR ENDED 31 December 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 to 13 and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland. (FRS 102) (effective 1 January 2019).

Objectives and Activities

The object of the Foundation is to promote the Harvesters International Christian Centre in the United Kingdom . In furtherance of this object the Trustees may provide and maintain places of public worship carry out religious services, pay staff cost and any remuneration and hold religious and other meetings in connection with the Harvesters International Christian Centre.

To advance the Christian Faith for the benefit of the Public in the UK and overseas in accordance with the statements of Faith by providing facilities for Christian Worship, Prayer and Religious Education

Summary of the main achievements of the charity

The Church meet every Sunday at different campuses in the UK.
The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission.
During the year, church management attended and organised conferences, retreats, and trips in the UK and abroad.
The church has sports activities for the youth and has football and basketball teams which play within the UK.

Statement of trustees' responsibilities in relation to financial statements

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:
• select suitable accounting policies and then apply them consistently.
• observe the methods and principles in the applicable Charities SORP.
• make judgements and estimates that are reasonable and prudent.
• state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed.

The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees and signed on behalf of the board on 1st February 2025

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Statement of Director's Responsibilities - continued

Small Company Rules

By order of the board

Date

INDEPENDENT ACCOUNTANT REPORT
TO THE TRUSTEES OF HARVESTER INTERNATIONAL CHRISTIAN CENTRE

Opinion

We have prepared and review the financial statements of Harvester International Christian Centre (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December, 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our review in accordance with International Standards on Accounting (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the accountant responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to the review of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern.
The financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our report thereon. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

In connection with THE financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the review or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception.
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our review

Responsibilities of trustees
As explained more fully in the Statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the review of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Independent Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that a review conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework.

We understood how the charity is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through review of board minutes and discussions with those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by discussion with management from various parts of the business to understand where they considered there was a susceptibility to fraud. We considered the procedures and controls that the charity has established to prevent and detect fraud, and how these are monitored by management, and any enhanced risk factors such as performance targets.

Based on our understanding, we designed our review procedures to identify any non-compliance with laws and regulations identified in the paragraphs above.

We also performed review work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of the review, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our review work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in the finanicail report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Date

Seniguk Consulting ltd
Harlow Enterprise Hub
Harlow
Essex
CM20 2NQ

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
Income and Expenditure Account
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
TURNOVER		1,410,888	985,224
Cost of sales		(274,746)	(145,910)
GROSS SURPLUS		1,136,142	839,314
Administrative expenses		(1,259,258)	(745,117)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		123,116	94,197

The notes on pages 8 to 9 form part of these financial statements.

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
Balance Sheet
As At 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**4**		100,469		118,199
			100,469		118,199
CURRENT ASSETS					
Cash at bank and in hand		27,724		133,110	
		27,724		133,110	
NET CURRENT ASSETS (LIABILITIES)			27,724		133,110
TOTAL ASSETS LESS CURRENT LIABILITIES			128,193		251,309
NET ASSETS			128,193		251,309
Income and Expenditure Account			128,193		251,309
MEMBERS' FUNDS			128,193		251,309

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date

The notes on pages 8 to 9 form part of these financial statements.

1. General Information

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE is a private company, limited by guarantee, incorporated in England & Wales, registered number 1201476. The registered office is Suite 311,Churchill House, 120 Bunns Lane, LONDON, NW7 2AS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

2.1. Basis of Preparation of Financial Statements

1.1 Basis of accounting
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Going concern.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. They are of the opinion that donation from the church's large congregation will cover any future liabilities.

1.3 Change of accounting policy and change of accounting estimates.
The accounts present a true and fair view and the accounting policies adopted are those outlined in note.
1.1 and no changes to the accounting estimates have occurred in the year.

1.4 Material prior year errors
No material prior year errors have been identified in the reporting period.

2. Accounting policy

2. 1 Income
Recognition of income
Income is recognised in the period in which the charity is entitled to receive, and the amount can be measured with reasonable certainty. All voluntary income which comprises of donations, collection is included in income on a receivable basis is accounted for on amounts receivable in the year.

Tax reclaims on donations and gifts.
No Gift Aid receivable is included in income during the period.

2.2 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 obligation can be measured with reasonable certainty.

Resources expended.
Resources expended are included in the Statement of Financial Activities on an accrual's basis inclusive of any irrecoverable VAT.

Charitable activities
Direct charitable expenditure includes all staff costs, property and other expenditure directly related to the charitable activities of the Foundation.

Governance and support cost
Support costs have not been allocated between governance costs and other costs.
Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions.

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

Foreign currency translation
Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to Statement of Financial Activities.

Taxation

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2.1. **Basis of Preparation of Financial Statements - continued**

The charity is a registered charity and as such its income and gains falling within the Income Tax Act 2007 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Fund accounting Restricted Funds
The restricted funds wholly relate to donations made specifically towards the cost of the church's basement project.

2.2. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	118199

3. **Average Number of Employees**

Average number of employees, including directors, during the year was: (2024:)

4. **Tangible Assets**

	Plant & Machinery
	£
Cost	
As at 1 January 2025	125,040
As at 31 December 2025	125,040
Depreciation	
As at 1 January 2025	6,841
Provided during the period	17,730
As at 31 December 2025	24,571
Net Book Value	
As at 31 December 2025	100,469
As at 1 January 2025	118,199

5. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

HARVESTERS INTERNATIONAL CHRISTIAN CENTRE
Detailed Income and Expenditure Account
For The Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Tithe		306,518		803,592
Special Offering-Seeds		8,564		23,794
Offerings		230,088		150,568
FX Church Building and Offering with Other description		-		7,270
Donations		865,718		-
		1,410,888		985,224
COST OF SALES				
Statutory Contributions	274,746		145,910	
		(274,746)		(145,910)
GROSS SURPLUS		1,136,142		839,314
Administrative Expenses				
Outreaches	76,210		47,729	
Production(Programs)	6,717		39,774	
Logistics	17,493		12,760	
Retreats and Conferences	29,012		-	
Travel and subsistence expenses	16,427		-	
Music Consultancy Services	48,718		59,246	
Children & Teens Church	7,520		2,145	
Hotel expenses	1,007		9,585	
Venue Setup and Upgrades	9,987		8,953	
Rent	526,146		241,194	
Management Consultancy	121,706		39,999	
Digital Advertising	10,374		12,794	
Computer software costs	2,421		78	
Repairs, renewals and maintenance	1,850		15,509	
Printing, postage and stationery	8,439		3,732	
Benevolence	12,998		9,199	
Spiritual Maturity Event	18,620		22,262	
Training seminars and workshops	4,082		9,409	
Leaders Gifts	141		-	
Telephone	62,412		4,975	
Accountancy fees	3,000		3,000	
Legal fees	574		-	
Guest Services Welfare	10,651		8,139	
Service Charge	64,671		67,580	
Subscriptions	42,290		39,191	
Bank charges	9,602		7,312	
Charitable donations	4,201		2,905	

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Creative Programming	11,960		8,772	
Other Charity expenses	112,299		62,034	
Depreciation	17,730		6,841	
		(1,259,258)		(745,117)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(123,116)		94,197