Charity Number 1211979

GRACE HARVEST TABERNACLE

TRUSTEES' REPORT AND ACCOUNTS

31 October 2025

Financial statement
For the year ended 31/10/2025

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Reference and administrative details
For the year ended 31/10/2025

Charity Number	1211979
Registered Address	Back O'Th Moss After School Club Community Centre 52 Peel Lane HEYWOOD OL10 4TU
Trustees	ESTHER EDET AND NATALIA SILVA MATIAS JOSEPH AYOWOLE OLUWOLE
Bankers	

About us
GRACE HARVEST TABERNACLE is a faith based charity that advances the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

We promote social inclusion for the public benefit by working with people who are socially excluded, to relieve the needs of such people and assist them to integrate into society, through the provision of a local network group that encourages and enables those who are socially excluded to participate more effectively within the wider community and by increasing, or co-ordinating, opportunities to engage with service providers, to enable those providers to adapt services to better meet the needs of that community.

Our social inclusion programme also supports refugees and asylum seekers who are socially excluded on the grounds of their social and economic position, by providing:

1. education and training in the English language and in vocational skills;
2. social and recreational facilities and events involving the local community.
3. items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Trustees
The following person served as trustees during the period:
ESTHER EDET and NATALIA SILVA MATIAS
JOSEPH AYOWOLE OLUWOLE

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each of the trustee is aware, there is no relevant material information of which the charity's accountants are unaware; and
- each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant material information and to establish that the accountants are aware of that information.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by the trustees on July 16, 2023 and signed on their behalf by

ESTHER EDET

Chair of Trustees

Date: 26/08/2026



1 Accounting Policies

Accounting conventions

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

GRACE HARVEST TABERNACLE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income, is reasonably certain of receipt and the amount can be measured with sufficient reliability. In accordance with the SORP, no value has been attributed to the work performed by volunteers, although their work is considered vital to the activities of the charity.

Tithe, Regular offering and Donations

Tithe, Regular offering and Donations consist of the total tithe, regular offering and donations from members of the church and other members of the public along with income from fundraising events.

Company status

The charity is a charitable Incorporated Organisation (CIO). The members of the charity are represented by the trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs of generating funds are those incurred in seeking voluntary income and do not include the costs of disseminating information in support of the charitable activities.

Gift aid

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

In many cases costs are incurred on projects before the relevant restricted income is received. Therefore, unless contrary to a donor's wishes, interest income generated from restricted funds is treated as unrestricted, to cover the pre-financing costs incurred.

GRACE HARVEST TABERNACLE
Sheet
As at 31/10/2025

Balance

	Note	2025	2025	2024
		£	£	£
Fixed assets	5			
Tangible assets			0	
			0	0
Current assets				
Cash at bank and in hand	6	0		
Debtors	7	-		
		0		
Creditors: amounts falling due within one year	8			
Net current assets			0	
Total assets less current liabilities			0	
Creditors: amounts falling due after one year			0	0
Total assets			**0** **0**	**0**
Funds				
Unrestricted funds			0	
Restricted funds				-
Total funds			**0**	**0**

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit/independent examination under section 144(2) of the Charities Act 2011 (the 2011 Act).

The trustees of the charity have not required the charity to obtain an independent examination in accordance with section 144(2) of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity Act 2011 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 29/4/2026 and signed on their behalf by:

ESTHER EDET
Chair of Trustees



GRACE HARVEST TABERNACLE
Statement of financial activities (incorporating income & expenditure account)
For the year ended31/10/2025

	Note	30 June 2025	30 June 2024
		£	£
Income:			
Income from charitable activities:			
Operation of the charity	2	0	
Income from sales of fixed assest:			
Other charity activities	3		
Total income		**0 0**	**0**
Expenditure:			
Expenditure on charitable activities:			
Expenses on operation of the charity	4		
Costs of raising funds:			
Other charitable activities		-	-
Total expenditure		**0**	**0**
Net income/(expenditure) and net movement in funds for the year			0
Reconciliation of funds			
Total funds brought forward			
Total funds carried forward		**0**	**0**

The notes on pages 9 to 12 form part of these financial statements

2 **Operation of the charity**

	31/10/2025	31/10/2024
	£	£
Tithe offering		
Regular offering		
Donations		
	0	0
	31/10/2025	31/10/2024

3 **Other charity activities**

	£	£
F.Assets Disposal		
Bank interest	-	-
Other income		
	0	0
	31/10/2025	31/10/2024

4 **Expenses on operation of the charity**

	£	£
Accommodation and rent		
Advert and promotion		
Equipment Expenses		
Youth and children convention		
Annual thanksgiving		
Motor Expense		
General office expenses		
Light & Heat		
Chargable Loss of Disposal		
Professional fees		
	0	0

5 **Tangible fixed assets**

	30 June 2024	30 June 2023
	£	£
Cost		
Balance B/F		
Additions		
Disposals		
Loss on Disposal		
Transfers	-	-
	0	0
Depreciation		
Charge for the year		
On disposals	-	-
	0	0
Net book value	0	

6 **Cash at bank and in hand**

	31/10/2025	31/10/2024
	£	£
Bank		
Cash		
		0

7 **Debtors**

	31/10/2025	31/10/2024
	£	£
Grant debtors	-	-
	-	-
Prepaid Rent	-	-
Prepaid Insurance		
	-	-
Other Debtors	-	-
Total debtors	-	-

8 **Creditors**

	31/10/2025	31/10/2024
	£	£
Accountancy fees		
Total creditors		