

REGISTERED COMPANY NUMBER: 06983950 (England and Wales)
REGISTERED CHARITY NUMBER: 1133580

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022
FOR
THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

Lowson Ward
Chartered Accountants
292 Wake Green Road
Birmingham
B13 9QP

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees present their report and the unaudited financial statements of the company for the year ended 31 August 2022.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activities of the company during the year were to advance the Christian faith, and financial hardship, to promote and preserve good health, and to advance education.

Significant activities

We try to encourage and enable the community and members to live out their faith whilst worshipping with us through Sunday services, weekly prayer, teaching, pastoral support, youth work, and women's/men's ministry.

Public benefit

We do this by extending a loving concern for the spiritual and practical needs of those within our influence, so that the local church is strengthened, expanded, and help is given to those who need it.

We reach out to support people in social need and deprivation, who come into the church, or come to our attention, or are referred to the church. This is done by offering mentoring and congregational support and Christian love, as we use the expertise of church members to relieve financial and social pressures. This enables people to live happy and purposeful lives. We also refer people to other agencies when necessary.

We have a relationship with other local churches and are represented on the Aston Churches Together Forum.

Volunteers

We are grateful for our volunteers who have supported the work this year and have contributed to the friendly family atmosphere that the community experiences.

Our charity is committed to safeguarding and promoting the welfare of its members and visitors and expect all our volunteer workers to share this commitment.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We have been consistent with our Sunday morning services which we conducted on Zoom for a while, and returned to the church building when we felt it was safe to do so.

Weekly prayer and teaching sessions.

Pastoral surgery on Thursdays for the community and members to drop in or book appointments to discuss matters. On the same day we have a coffee/chat session for anyone to access.

Youth work - sessions on Zoom. Young people met on this platform to engage with other young people throughout the country for spiritual encouragement discussions, teachings, and guidance which helped to contribute to their holistic well-being after lockdown. Both youth and workers alike benefitted.

Whilst our men's group were not able to meet, the women's group met on the last Saturday of each month for social and spiritual events.

Our missions dept. has been working hard throughout the year, helping those identified in the community who needed support. Small food parcels, gifts, clothing and small donations were made to those in need including members. There was a crisis in St. Vincent because of a volcano and we rallied around to collect food, clothing, and children's necessities which were delivered to them.

Family services and programs. Special services were hosted throughout the year, inviting friends and family along i.e. family day, mothers/fathers' day, and Christmas. Some of these services ended with a communal dinner for those present. Children were treated to cinema and lunch, and we had a Christmas programme where they showcased their talents and abilities. We also had a joint Good Friday walk of witness and carol service with the Aston Churches Together Forum.

FINANCIAL REVIEW

Financial position

Total income for the year was £32,373 (2021 - £32,733), with expenditure of £25,160 (2021 - £23,588). This resulted in a net income of £7,213 (2021 - £9,145) which is carried forward in unrestricted reserves.

All funds for the year were unrestricted totalling £55,332 (2021 - £48,119).

Principal funding sources

Our principal source of income is through members' tithes and offerings, although we have had some income from the hiring out of the property to those who needed a building for their services.

Going concern

No material uncertainties exist that cast doubt on the charities ability to continue. The trustees are of the opinion that the charity is financially sound and expect similar results for the period to 31 August 2023.

FUTURE PLANS

We intend to continue with our present plans to build up the charity by outreach to the community and expanding in the necessary areas of ministry. We aim to continue with our open-door policy. Our plans are mainly financed by gift giving by our congregation.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are elected by other serving trustees or by those in authority within the organization, where in-house training is given and appropriate training by external organisations. The trustees who are also Directors, are responsible for the management and control of the charity and meet regularly during the year. Other subsidiary groups meet to implement policies where necessary. All trustees are volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We identified and adhered to the governments' guidelines on Covid-19 procedures and continued updating and sharing information accordingly. We managed the risks by safeguarding policies, pastoral support, and obeying the health and safety regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06983950 (England and Wales)

Registered Charity number

1133580

Registered office

36 Station Road
Aston
Birmingham
West Midlands
B6 6RA

Trustees

The trustees who served the charity during the year were as follows:

Reverend F A Norville
B E Mangove
V N Palgrave
D L Johnson
R Olayokun

Rev. F Norville is the acting chair of trustees. Please contact her, should you require any further details about the charity.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Lowson Ward
Chartered Accountants
292 Wake Green Road
Birmingham
B13 9QP

CHARITY COMMISSION

The company is registered with the Charity Commission. Registered number 1133580.
The directors of the company are also trustees.

Approved by order of the board of trustees on 12 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'F Norville', followed by a horizontal line and a small circle at the end.

Ms F Norville - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

Independent examiner's report to the trustees of The Shiloh Pentecostal Fellowship (Birmingham) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



Philip Ward FCA

Lowson Ward
Chartered Accountants
292 Wake Green Road
Birmingham
B13 9QP

12 March 2026

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		29,938	30,803
Charitable activities			
Room hire		2,435	1,200
Other income		-	730
Total		<u>32,373</u>	<u>32,733</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure		19,192	19,892
Governance costs		5,065	2,785
Depreciation		903	911
Total		<u>25,160</u>	<u>23,588</u>
NET INCOME		7,213	9,145
RECONCILIATION OF FUNDS			
Total funds brought forward		48,119	38,974
TOTAL FUNDS CARRIED FORWARD		<u><u>55,332</u></u>	<u><u>48,119</u></u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**BALANCE SHEET
31 AUGUST 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	28,379	29,282
CURRENT ASSETS			
Debtors	6	720	-
Cash at bank and in hand	7	31,285	19,785
		<u>32,005</u>	<u>19,785</u>
CREDITORS			
Amounts falling due within one year	8	(5,052)	(948)
		<u>26,953</u>	<u>18,837</u>
NET CURRENT ASSETS			
		<u>26,953</u>	<u>18,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,332</u>	<u>48,119</u>
NET ASSETS		<u>55,332</u>	<u>48,119</u>
FUNDS	9		
Unrestricted funds		55,332	48,119
TOTAL FUNDS		<u>55,332</u>	<u>48,119</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**BALANCE SHEET - continued
31 AUGUST 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 March 2026 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'F Norville', with a long horizontal flourish extending to the right.

Ms F Norville - Trustee

The notes form part of these financial statements

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These financial statements are the first prepared in accordance with FRS 102 and the Charities SORP. The charity previously prepared its financial statements under FRS 105. The date of transition to FRS 102 was 1 September 2020

On transition, the principal change affecting the comparatives was the adoption of the Charities SORP treatment of property, plant and equipment (FRS 102 Section 17), which requires depreciation of the charity's building (note 11).

The charity has also elected to apply the exemption available under FRS 102 (section 35) to measure tangible fixed assets at deemed cost, being the carrying amount under previous UK GAAP at the date of transition. No adjustments were required to the carrying values of tangible fixed assets on transition other than the commencement of depreciation on the building element of freehold property.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donations and tithe income are recognised when received or receivable if there is evidence of entitlement and the amount is measurable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES - continued

Governance costs

Included within governance costs for the year are fees for the preparation of the statutory accounts and for the independent examination:

Accounts preparation	- £2,544 (2021 - £948)
Independent examination	- £2,508 (2021 - £nil)

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% p.a. on cost excluding land
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 10% on reducing balance

All fixed assets are initially recorded at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES - continued

Financial instruments

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	842	911
Deficit on disposal of fixed assets	61	-
	<u>61</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

During the year, expenses were reimbursed to the trustees as follows:

Rev. F Norville - £516
B. Mangove - £3,332

4. COMPANY LIMITED BY GUARANTEE

The Trustees being members of the Shiloh Pentecostal Fellowship (Birmingham) Limited, being members of the company, have guaranteed an amount not exceeding £1 in the event of the company being wound up.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2021	25,000	6,722	1,000	10,558	43,280
Disposals	-	-	(1,000)	-	(1,000)
At 31 August 2022	25,000	6,722	-	10,558	42,280
DEPRECIATION					
At 1 September 2021	700	4,591	939	7,768	13,998
Charge for year	350	213	-	279	842
Eliminated on disposal	-	-	(939)	-	(939)
At 31 August 2022	1,050	4,804	-	8,047	13,901
NET BOOK VALUE					
At 31 August 2022	23,950	1,918	-	2,511	28,379
At 31 August 2021	24,300	2,131	61	2,790	29,282

Included within the cost of freehold property is freehold land of £7,500 which is not depreciated.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	720	-

Other debtors comprise amounts due to the charity at the year end not included elsewhere. This includes amounts receivable in respect of a loan made by the charity which was repaid in full the following year.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

7. CASH AT BANK AND IN HAND

	2022	2021
	Total	Total
	funds	funds
	£	£
Cash in hand	8	8
Bank account no. 1	-	19,692
Bank account no. 2	-	85
Bank account no. 3	31,277	-
	<hr/>	<hr/>
Total	31,285	19,785
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	5,052	948
	<hr/>	<hr/>

Creditors at the year end comprise professional fees payable in respect of accountancy services.

9. MOVEMENT IN FUNDS

	At 1.9.21	Net	At
	£	movement	31.8.22
		in funds	£
		£	
Unrestricted funds			
General fund	48,119	7,213	55,332
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	48,119	7,213	55,332
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	32,373	(25,160)	7,213
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	32,373	(25,160)	7,213
	<hr/>	<hr/>	<hr/>

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	38,974	9,145	48,119
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>38,974</u>	<u>9,145</u>	<u>48,119</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,733	(23,588)	9,145
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>32,733</u>	<u>(23,588)</u>	<u>9,145</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

11. FIRST TIME ADOPTION OF FRS 102

The last financial statements prepared under previous UK GAAP were for the year ended 31 August 2021, and the date of transition to FRS 102 and Charities SORP was therefore 1 September 2020.

Reconciliations and descriptions of the effect of the transition, to FRS 102 and Charities SORP, on total funds and net income/(loss) for the comparative period reported under previous UK GAAP are as follows:

RECONCILIATION OF TOTAL FUNDS

	1 September 2020	31 August 2021
	£	£
Total funds under previous UK GAAP	39,324	48,819
Adjustment to accumulated depreciation	(350)	(700)
	<hr/>	<hr/>
Total funds under FRS 102	<u>38,974</u>	<u>48,119</u>

RECONCILIATION OF NET INCOME/(LOSS)

	31 August 2021
	£
Net income/(loss) reported under previous UK GAAP	9,495
Adjustment to depreciation	(350)
	<hr/>
Net income/(loss) reported under FRS 102	<u>9,145</u>

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes	22,073	28,766
Offering	7,865	2,037
	<u>29,938</u>	<u>30,803</u>
Charitable activities		
Room hire	2,435	1,200
Other income	-	730
	<u>2,435</u>	<u>1,930</u>
Total incoming resources	32,373	32,733
EXPENDITURE		
Charitable activities		
Rates and water	131	668
Insurance	1,682	1,621
Light and heat	3,522	7,316
Telephone and internet	616	935
Postage and stationery	-	152
Sundries	1,143	361
Pastors gifts and expenses	631	1,000
Repairs and maintenance	8,556	8,656
Events and catering	2,838	-
Travel	50	-
	<u>19,169</u>	<u>20,709</u>
Support costs		
Finance		
Bank charges	23	107
Carried forward	23	107

This page does not form part of the statutory financial statements

**THE SHILOH PENTECOSTAL FELLOWSHIP
(BIRMINGHAM) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022	2021
	£	£
Finance		
Brought forward	23	107
Depreciation of tangible fixed assets	842	911
Loss on sale of tangible fixed assets	61	-
	<u>926</u>	<u>1,018</u>
Governance costs		
Accountancy and legal fees	5,065	1,861
	<u>25,160</u>	<u>23,588</u>
Total resources expended		
	<u>7,213</u>	<u>9,145</u>
Net income		
	<u>7,213</u>	<u>9,145</u>

This page does not form part of the statutory financial statements