

UNITED SHALOM PENTECOSTAL CHURCH LTD

England & Wales · Charity number 1148149

Details

Other names MALAYALAM CHRISTIAN CHURCH (UK), MCC (UK)

Status Registered

Legal form Other

Company number [08201612](#)

Registered 2012-07-17

Register [View on the Charity Commission register](#)

Contact

Address United Shalom Pentecostal Church
Floatshall Road
Manchester
M23 1JB

Phone 01512893226

Email philip2varghese@yahoo.co.uk

Website malayalamchristianchurchuk.org

Activities

Objects: THE CHURCH'S OBJECTS ("OBJECTS") ARE, FOR THE BENEFIT OF THE PUBLIC, AND ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1.TO ADVANCE THE CHRISTIAN FAITH, IN BELIEFS AND LIFESTYLE, IN ACCORDANCE WITH THE SIXTY SIX BOOKS OF THE HOLY BIBLE AND THE CHURCH'S STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2 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; 3 TO ADVANCE EDUCATION IN SUCH A WAY AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: Activities of Religious Organisations.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOMWORLDWIDE
- Scotland
- Bradford City
- City Of Swansea
- Leeds City
- Liverpool City
- Manchester City
- Middlesbrough

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£215,137	£171,618	-	-
2023-09-30	£118,487	£125,476	-	-
2022-09-30	£84,186	£63,938	-	-
2021-09-30	£79,962	£64,621	-	-
2020-09-30	£57,938	£42,078	-	-

Trustees

Name	Role	Appointed
AJU BABY		2012-06-01
BINU CHACKO		2022-10-15
BYJU EASO		2012-06-01
GEORGE THOMAS KUTTICKAL		2022-10-15
JAIPRAKASH KORUTH		2022-10-15
MATHEW VARGHESE		2012-06-01
PAUL PETER		2022-10-15
PHILIP VARGHESE		2012-06-01
SHAGEE SAMUEL		2022-10-15
SIVI JOSEPH		2022-10-15
SOJAN MATHEW		2013-01-25

UNITED SHALOM PENTECOSTAL CHURCH LTD

England & Wales - Charity number 1148149

Accounts

ANNUAL TRUSTEES REPORT 2024

UNITED SHALOM PENTECOSTAL CHURCH LTD

AIMS & PURPOSES

United Shalom Pentecostal Church Ltd principal aim is the proliferation of the Christian faith and ideology through the provision of church related activities and the advancement of the Christian faith for the public benefit.

United Shalom Pentecostal Church Ltd is responsible for operating mission of the church, Evangelism, Pastoral works, social work, ecumenical meeting, and Christian educations. The charity is also specifically responsible for maintenance of the church building. The charity is committed to enable as much as people to worship at our churches through worship, practice faith, prayer according to bible, learning about bible, developing their character, responsibilities in society, knowledge in God, trust in God.

An equally important purpose of the charity is to provide charitable donations to individuals in need, both in the UK and abroad.

OBJECTIVES & ACTIVITIES:

United Shalom Pentecostal Church Ltd offers the provision of multi-faceted services to meet its primary aims & purposes. The charity is committed to enabling as many people as possible to worship at our church and to become part of our parish communities.

United Shalom Pentecostal Church Ltd has 5 separate churches from which it operates from, one of the buildings is owned by USPC freehold, which is the church situated in, Wythenshaw, Manchester. The other 4 churches are rented. The location of the churches is Middlesbrough, Bradford, Liverpool and East Kilbride.

All 5 churches offer services for the community's spiritual full filling during the week, e.g. Evening prayer, Night Prayer, Area prayer, weekend worship service, Tract distribution, youth activities and developing skills, Conferences, Revival meetings, prayer for the national peace and also Sunday school services, separate meetings for ladies and counselling services.

Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through: • Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. • Provision of pastoral care for people living in the parish. • Missionary and outreach work.

The activities we undertake include Sunday school for the youth, with reading books and other games provided to teenagers incorporating religious learning.

We conduct combined worship once in every three months where all the churches come together and worship.

During the summer holidays usually we conduct vacation bible school for children aged 6 and above, where kids learn bible stories, songs and several games.

We have Sunday school's in Manchester, Liverpool, East Kilbride, Bradford and Middlesbrough.

A total of about 100 children attend the Sunday schools. There are about 35 teachers voluntarily working for this ministry. Our academic year is January to November divided in two semesters with an examination at the end of every semester.

We follow same syllabus in all the above said places and exams are held as a centralized. Sunday school helps the children to learn the Bible lessons and encourage them to practice in their daily life.

A Sunday school board consisting of 12 nominated from all the above churches, work together to monitor and develop this ministry. The board members meet at least 3 or 4 times a year and take decisions on the matters for the smooth and effective functioning of this ministry.

One of our principal aims is the provision of Christian ideologies and doctrines via the services and worship programs we provide to the local communities, we put faith into practice through prayer and scripture, music and sacrament.

We do monthly fundraising activities and events, where religious doctrine is given to the visitors by the pastors. The money donated by the church attendees is given to Food Banks in the UK as well as deprived individuals abroad. We have a mission department collecting fund for needy people like orphans, slums, tribes, beggars and humanitarian aid.

ACHIEVEMENTS & PERFORMANCE:

We have managed to provide evening prayers to the church attendees. We are conducting youth worship, youth meetings, Kids Club to encourage their spiritual faith. We conducted a 21 days fasting prayer in Manchester in October 7th to 27th. 2024 for the member's spiritual growth.

Youth meetings have been conducted once a month during the financial year ended 30th September 2024. We have been successful in setting up programs which included singing, storytelling, bible quiz, instrument playing and bible reading.

We have had our volunteers teaching kids every week to play instruments, song learning and preparing them for church worship and solo performances.

Kids Club have been a very interesting for our kids as there are lot of craft works and activities conducted for them.

We have also trained and give guidance to the kids and teenagers whom have attended our weekly sessions to visit cities and towns within the UK to spread the message and purpose of God and encourage people of all ages to visit the Church and seek Christian religious teachings. During the year we have conducted 2 virtual whole night prayers were church leaders and most of the members join together virtually and prayed for the nations.

We have also had a successful youth anniversary in 2024 attended by youth from all our churches. Various choreographed songs and other programs were held at the meeting with the religious Christian undertones. It was a great success in the provision of Christian teaching with entertainment. Gifts were handed out to the various winners in each category of entertainment. Certificates were handed out to all participants in the event.

In the month of August 2024 we have managed to conduct vacation bible school for kids aged from 5 yrs to 16 yrs which enabled our children to make their summer holidays to utilize spiritually.

This year we have been successful in welcoming more families and individuals to our church, as well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

We had an opportunity to raise fund to help missionaries in India. Also church members generously contributed for family who lost their loved ones and also the following being done regularly as part of the charity work.

- :- Food Bank Stall - operating on every Sunday 9.30 am to 2.00 pm
- :- Hot meal supply to homeless twice monthly
- :- Charity work in India 10 weeks yearly
- :- Charity car wash
- :- Charity Street cleaning – picking the rubbish from the street and dispose in the bins.
- :- Christmas carol service and food for the needy.
- :- Collecting used clean cloth for the charity

During the year 2024, pastoral care was provided to elderly citizens and the sick, essentially those whom were not able to attend the church, church ministers and pastors regularly visited their houses, prayed for them and also given them support they needed.

Also there was Christmas Card distribution by the youth around the street nearby the church, street ministries by the youth with the support of the churches, family get-together, sports day and barbeque events.

FINANCIAL REVIEW:

During the year 2024, the amount of money received by the churches within the legal charity entity United Shalom Pentecostal Church Ltd, was £215,136.60, all of which was primary charitable VAT Exempt activities as well as unrestricted voluntary donations. Of this amount of turnover-the sum of £42,764.55 was reclaimed from HMRC via Gift Aid Reclaim.

Total income has increased from the previous year by 81.57%, which is principally due to the increase in church members.

Most of the direct transfer of donations from individuals, hence next to nothing cash donations made by individuals.

Total expenditure totaled £171,617.62, an increase of 36.77% from the previous year; this expenditure increase is due a significant increase in guest pastor fees and festival activities undertaken, as well as PAYE Wages which totaled £20,426.00, the first financial year in which PAYE was operated.

Interest and finance charges relating to the mortgage on the only church building owed by the charity, was approx. 1.67% of the total expenditure.

Pastors and Guest Speaker Fees amounted to 22.08% of total expenditure.

PAYE Wages were 11.90% of total expenditure incurred, Online Video conference fees/seminars were 3.57% of total expenditure.

The rest of the charity expenses for the year incorporating professional fees such as accountant's fees, travel & subsistence costs, as well as premises costs such as light & heat etc.

It is a policy of the charity to maintain a balance per church on unrestricted funds equating to at least 6 months unrestricted payments and overheads per church. The reserves per church are held to assist with cash flow and meet its present obligations easily.

VOLUNTEERS:

There were considerable volunteers whom helped during the year 2024, the principal ones to whom we owe a great amount of gratitude were:

Sr. ChinchuShiju, Mr. Joel Saji, Mr. Abel Abraham,,Mr. Sivi Joseph, Mr. Biju Mathew, Mr. Jerin Paul, Mr. Shiju Abraham, Mr Davis Varghese,Ms Ilona Mathew, MsSteffy Joseph, Mr Ephraim Mathew, Ms Lydia Binu.

STRUCTURE, GOVERNANCE & MANAGEMENT:

Each church has ministers and elders, Youth coordinators, children coordinators, ladies' coordinators. Church pastors are doing the administrative work of the local church with help of other leaders.

ADMINISTRATIVE:

The trustees oversee the decision-making process of all five churches, which includes setting out the expenditure budget for overseas trips each year, as well as the various festivals held in the UK and the Sunday School.

The Church addresses are as follows:

United Shalom Pentecostal Church,
Floatshall Road,
Baguley,
Manchester,
M23 1JB

Liverpool United Shalom Pentecostal Church,
Baptist Church,
Coleridge Street,
Liverpool,
L6 6BS

Middlesbrough United Shalom Pentecostal Church,
15 Gleneagles Court,
Middlesbrough,
TS4 3LR

Bradford United Shalom Pentecostal Church,
The Wine St. Mary's Church,
Parsonage Road,
Bradford,
BD4 8PL

East Kilbride United Shalom Pentecostal Church,

United Reform Church,
Carnegie Hill,
East Kilbride,
Glasgow,
Scotland,
G75 OAE

The Trustees help to coordinate activities for the churches, solicit and book the guest speakers.

One of the trustees-Mr Aju Baby does all the bookkeeping processes for all 5 churches during the year, whilst another two Trustees, Mr Sojan Mathew & Mr. Biju Easo help with all the regulatory and financial compliance aspects for the Charity.

The Trustees whom are also the Company Directors, were as follows during the year 2024

- Aju Baby
- Biju EasoEaso
- Sojan Mathew
- Mathew Varghese
- Philip Varghese
- Mathai Varghese

**UNITED SHALOM PENTECOSTAL CHURCH LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

UNITED SHALOM PENTECOSTAL CHURCH LTD
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UNITED SHALOM PENTECOSTAL CHURCH LTD
Company Information
For The Year Ended 30 September 2024

Director	Mr AJU BABY
Company Number	08201612
Registered Office	FLOATSHALL ROAD BAGULEY MANCHESTER M23 1JB
Accountants	CERTIS 329 BRADFORD ROAD HUDDERSFIELD HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Company No. 08201612
Director's Report For The Year Ended 30 September 2024

The director presents his report and the financial statements for the year ended 30 September 2024.

Directors

The director who held office during the year were as follows:

Mr AJU BABY

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr AJU BABY

Director
07/06/2025

UNITED SHALOM PENTECOSTAL CHURCH LTD
Accountants' Report
For The Year Ended 30 September 2024

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2024 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

07/06/2025

CERTIS
329 BRADFORD ROAD
HUDDERSFIELD
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Income and Expenditure Account
For The Year Ended 30 September 2024

	Notes	2024	2023
		£	£
TURNOVER		172,390	118,487
Cost of sales		(886)	(692)
		<hr/>	<hr/>
GROSS SURPLUS		171,504	117,795
Distribution costs		(1,221)	(1,088)
Administrative expenses		(165,599)	(120,552)
Other operating income		42,747	-
		<hr/>	<hr/>
OPERATING SURPLUS/(DEFICIT)		47,431	(3,845)
Interest payable and similar charges		(2,868)	(2,868)
		<hr/>	<hr/>
SURPLUS/(DEFICIT) BEFORE TAXATION		44,563	(6,713)
Tax on Surplus/(deficit)		(1,044)	(276)
		<hr/>	<hr/>
SURPLUS/(DEFICIT) AFTER TAXATION BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>43,519</u>	<u>(6,989)</u>

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet
As At 30 September 2024

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	207,581	202,085
		207,581	202,085
CURRENT ASSETS			
Cash at bank and in hand		113,334	77,860
		113,334	77,860
Creditors: Amounts Falling Due Within One Year	5	(36,046)	(30,507)
NET CURRENT ASSETS (LIABILITIES)		77,288	47,353
TOTAL ASSETS LESS CURRENT LIABILITIES		284,869	249,438
Creditors: Amounts Falling Due After More Than One Year	6	(63,645)	(72,777)
PROVISIONS FOR LIABILITIES			
Deferred Taxation		(4,849)	(3,805)
NET ASSETS		216,375	172,856
Income and Expenditure Account		216,375	172,856
MEMBERS' FUNDS		216,375	172,856

For the year ending 30 September 2024 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

Mr AJU BABY

Director
07/06/2025

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Statement of Changes in Equity
For The Year Ended 30 September 2024

	Income and Expenditure Account
	£
As at 1 October 2022	179,845
Loss for the year and total comprehensive income	(6,989)
As at 30 September 2023 and 1 October 2023	<u>172,856</u>
Profit for the year and total comprehensive income	<u>43,519</u>
As at 30 September 2024	<u><u>216,375</u></u>

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements
For The Year Ended 30 September 2024

1. General Information

UNITED SHALOM PENTECOSTAL CHURCH LTD is a private company, limited by guarantee, incorporated in England & Wales, registered number 08201612. The registered office is FLOATSHALL ROAD, BAGULEY, MANCHESTER, M23 1JB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. 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:

Freehold	No Depreciation Applied
Fixtures & Fittings	15% Reducing Balance Method

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in surplus or deficit for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2023: 7)

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

4. Tangible Assets

	Land & Property		
	Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 October 2023	185,000	43,728	228,728
Additions	-	9,482	9,482
As at 30 September 2024	<u>185,000</u>	<u>53,210</u>	<u>238,210</u>
Depreciation			
As at 1 October 2023	-	26,643	26,643
Provided during the period	-	3,986	3,986
As at 30 September 2024	<u>-</u>	<u>30,629</u>	<u>30,629</u>
Net Book Value			
As at 30 September 2024	<u>185,000</u>	<u>22,581</u>	<u>207,581</u>
As at 1 October 2023	<u>185,000</u>	<u>17,085</u>	<u>202,085</u>

5. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	1,833	1,104
Other taxes and social security	1,115	-
Pension Liabilities	1,787	-
Director's loan account	31,311	29,403
	<u>36,046</u>	<u>30,507</u>

6. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	<u>63,645</u>	<u>72,777</u>

7. 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.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account
For The Year Ended 30 September 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Other trading income		172,390		118,487
COST OF SALES				
Printing, postage and stationery	886		692	
		(886)		(692)
GROSS SURPLUS				
		171,504		117,795
Distribution Costs				
Waste disposal	1,221		1,088	
		(1,221)		(1,088)
Administrative Expenses				
Directors' pension - defined contribution schemes	766		-	
Wages and salaries	20,426		-	
Subcontractor costs	37,900		69,672	
Protective clothing	541		-	
Travel and subsistence expenses	10,516		8,789	
Rent	13,553		5,566	
Light and heat	17,312		4,458	
Repairs and maintenance	6,643		522	
Premises insurance	939		853	
Vehicle running costs	2,400		1,206	
Computer and IT consumables	356		-	
Advertising and marketing costs	860		770	
Training seminars and workshops	-		4,000	
Telecommunications and data costs	373		346	
Online Streaming Costs	6,129		1,073	
Accountancy fees	728		728	
Legal fees	939		172	
Professional fees	4,361		-	
Bank charges	417		378	
Charitable donations	-		3,997	
Depreciation of fixtures and fittings	3,986		3,015	
Sundry expenses	1		(2)	
Festival Activities	19,500		15,009	
Church Attendees Gifts	15,884		-	
Overseas Mission Work	1,069		-	
		(165,599)		(120,552)
Other Operating Income				
Gift Aid Reclaim	42,747		-	
		42,747		-
OPERATING SURPLUS/(DEFICIT)				
		47,431		(3,845)

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UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2024

Interest payable and similar charges

Bank loan interest	2,868	2,868	
		(2,868)	(2,868)
SURPLUS/(DEFICIT) BEFORE TAXATION		44,563	(6,713)
Tax on Surplus/(deficit)			
Deferred taxation	1,044	276	
		(1,044)	(276)
SURPLUS/(DEFICIT) AFTER TAXATION BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		43,519	(6,989)



Section A

Independent Examiner's Report

**Report to the trustees/
Members of**

UNITED SHALOM PENTECOSTAL CHURCH LTD Name

**On accounts for the year
ended**

30TH SEPTEMBER 2024

**Charity no
(if any)**

1148149

Set out on pages

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2024** / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act
- The accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

25.06.2025

Name:

ABID BARKAT ALI (FCCA)

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED CERTIFIED ACCOUNTANT
(ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

Address:

329 BRADFORD ROAD, HUDDERSFIELD, HD1 6ER

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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UNITED SHALOM PENTECOSTAL CHURCH LTD

England & Wales - Charity number 1148149

Accounts

ANNUAL TRUSTEESREPORT 2023

UNITED SHALOM PENTECOSTAL CHURCH LTD

AIMS & PURPOSES

United Shalom Pentecostal Church Ltd principal aim is the proliferation of the Christian faith and ideology through the provision of church related activities and the advancement of the Christian faith for the public benefit.

United Shalom Pentecostal Church Ltd is responsible for operating mission of the church, Evangelism, Pastoral works, social work, ecumenical meeting, and Christian educations. The charity is also specifically responsible for maintenance of the church building. The charity is committed to enable as much as people to worship at our churches through worship, practice faith, prayer according to bible, learning about bible, developing their character, responsibilities in society, knowledge in God, trust in God.

An equally important purpose of the charity is to provide charitable donations to individuals in need, both in the UK and abroad.

OBJECTIVES & ACTIVITIES:

United Shalom Pentecostal Church Ltd offers the provision of multi-faceted services to meet its primary aims & purposes. The charity is committed to enabling as many people as possible to worship at our church and to become part of our parish communities.

United Shalom Pentecostal Church Ltd has 5 separate churches from which it operates from, one of the buildings is owned by USPC freehold, which is the church situated in, Wythenshaw, Manchester. The other 4 churches are rented. The location of the churches is Middlesbrough, Bradford, Liverpool and East Kilbride.

All 5 churches offer services for the community's spiritual full filling during the week, e.g. Evening prayer, Night Prayer, Area prayer, weekend worship service, Tract distribution, youth activities and developing skills, Conferences, Revival meetings, prayer for the national peace and also Sunday school services, separate meetings for ladies and counselling services.

Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through: • Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. • Provision of pastoral care for people living in the parish. • Missionary and outreach work.

The activities we undertake include Sunday School for the youth, with reading books and other games provided to teenagers incorporating religious learning.

We conduct combined worship once in every three months where all the churches come together and worship.

During the summer holidays usually we conduct vacation bible school for children aged 6 and above, where kids learn bible stories, songs and several games, but due to the Covid pandemic we were unable to conduct this program during this year.

We have Sunday school's in Manchester, Liverpool, East Kilbride, Bradford and Middlesbrough.

A total of about 110 children attend the Sunday schools. There are about 34 teachers voluntarily working for this ministry. Our academic year is January to November divided in two semesters with an examination at the end of every semester.

We follow same syllabus in all the above said places and exams are held as a centralized. Sunday school helps the children to learn the Bible lessons and encourage them to practice in their daily life.

A Sunday school board consisting of 12 nominated from all the above churches, work together to monitor and develop this ministry. The board members meet at least 3 or 4 times a year and take decisions on the matters for the smooth and effective functioning of this ministry.

One of our principal aims is the provision of Christian ideologies and doctrines via the services and worship programs we provide to the local communities, we put faith into practice through prayer and scripture, music and sacrament.

We do monthly fundraising activities and events, where religious doctrine is given to the visitors by the pastors. The money donated by the church attendees is given to Food Banks in the UK as well as deprived individuals abroad. We have a mission department collecting fund for needy people like orphans, slums, tribes, beggars and humanitarian aid.

ACHIEVEMENTS & PERFORMANCE:

We have managed to provide evening prayers to the church attendees. We are conducting youth worship, youth meetings, Kids Club to encourage their spiritual faith. We conducted a 15 days fasting prayer in Manchester from October 15th to 29th. 2022 for the members spiritual growth.

Youth meetings have been conducted once a month during the financial year ended 30th September 2023. We have been successful in setting up programs which included singing, storytelling, bible quiz, instrument playing and bible reading.

We have had our volunteers teaching kids every week to play instruments, song learning and preparing them for church worship and solo performances.

Kids Club have been a very interesting for our kids as there are lot of craft works and activities conducted for them.

We have also trained and give guidance to the kids and teenagers whom have attended our weekly sessions to visit cities and towns within the UK to spread the message and purpose of God and encourage people of all ages to visit the Church and seek Christian religious teachings. During the year we have conducted 2 virtual whole night prayers were church leaders and most of the members join together virtually and prayed for the nations.

We have also had a successful youth anniversary in 2023 attended by youth from all our churches. Various choreographed songs and other programs were held at the meeting with the religious Christian undertones. It was a great success in the provision of Christian teaching with entertainment. Gifts were handed out to the various winners in each category of entertainment. Certificates were handed out to all participants in the event.

In the month of August 2023 we have managed to conduct vacation bible school for kids aged from 5 yrs to 16 yrs which enabled our children to make their summer holidays to utilize spiritually.

This year we have been successful in welcoming more families and individuals to our church, as well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

We had an opportunity to raise fund to help missionaries in India. Also church members generously contributed for family who lost their loved ones and also the following being done regularly as part of the charity work.

- :- Food Bank Stall - operating on every Sunday 9.30 am to 2.00 pm
- :- Hot meal supply to homeless twice monthly
- :- Charity work in India 10 weeks yearly
- :- Charity car wash
- :- Charity Street cleaning – picking the rubbish from the street and dispose in the bins.
- :- Christmas carol service and food for the needy.
- :- Collecting used clean cloth for the charity

During the year 2023, pastoral care was provided to elderly citizens and the sick, essentially those whom were not able to attend the church, church ministers and pastors regularly visited their houses, prayed for them and also given them support they needed.

Also there was Christmas Card distribution by the youth around the street nearby the church, street ministries by the youth with the support of the churches, family get-together, sports day and barbeque events.

FINANCIAL REVIEW:

FINANCIAL REVIEW:

During the year 2023, the amount of money received by the churches within the legal charity entity United Shalom Pentecostal Church Ltd, was £118,437.39, all of which was primary charitable VAT Exempt activities as well as unrestricted voluntary donations.

No money was reclaimed from Gift Aid.

Total income has increased from the previous year by 40.74%, which is principally due to the increase in church members.

Most of the direct transfer of donations from individuals, hence next to nothing cash donations made by individuals.

Total expenditure totaled £125,475.90, an increase of 96.24% from the previous year; this expenditure increase is due a significant increase in guest pastor fees and festival activities undertaken.

Interest and finance charges relating to the mortgage on the only church building owed by the charity, was approx. 2.29% of the total expenditure.

Food and other gifts donated amounted to 4.51% of total expenditure.

Pastors and Guest Speaker Fees amounted to 51.01% of total expenditure.

The rest of the charity expenses for the year incorporating professional fees such as accountant's fees, travel & subsistence costs, as well as premises costs such as light & heat etc.

It is a policy of the charity to maintain a balance per church on unrestricted funds equating to at least 4 months unrestricted payments and overheads per church. The reserves per church are held to assist with cash flow and meet its present obligations easily.

VOLUNTEERS:

There were considerable volunteers whom helped during the year 2023, the principal ones to whom we owe a great amount of gratitude were:

Mr. Joel Saji, Mr. Abel Abraham,,Mr. Sivi Joseph, Mr. Biju Mathew, Mr. Jerin Paul, Mr. Shiju Abraham, Mr Davis Varghese,Ms Ilona Mathew, MsSteffy Joseph, Mr Ephraim Mathew, Ms Lydia Binu.

STRUCTURE, GOVERNANCE & MANAGEMENT:

Each church has ministers and elders, Youth coordinators, children coordinators, ladies' coordinators. Church pastors are doing the administrative work of the local church with help of other leaders.

ADMINISTRATIVE:

The trustees oversee the decision-making process of all five churches, which includes setting out the expenditure budget for overseas trips each year, as well as the various festivals held in the UK and the Sunday School.

The Church addresses are as follows:

United Shalom Pentecostal Church,
Floatshall Road,
Baguley,
Manchester,
M23 1JB

Liverpool United Shalom Pentecostal Church,
Baptist Church,
Coleridge Street,
Liverpool,
L6 6BS

Middlesbrough United Shalom Pentecostal Church,
15 Gleneagles Court,
Middlesbrough,
TS4 3LR

Bradford United Shalom Pentecostal Church,
The Wine St. Mary's Church,
Parsonage Road,
Bradford,
BD4 8PL

East Kilbride United Shalom Pentecostal Church,
United Reform Church,
Carnegie Hill,
East Kilbride,

Glasgow,
Scotland,
G75 OAE

The Trustees help to coordinate activities for the churches, solicit and book the guest speakers.

One of the trustees-MrAju Baby does all the bookkeeping processes for all 5 churches during the year, whilst another two Trustees, MrSojan Mathew & Mr. Biju Easo help with all the regulatory and financial compliance aspects for the Charity.

The Trustees whom are also the Company Directors, were as follows during the year 2023

- Aju Baby
- Biju EasoEaso
- Sojan Mathew
- Mathew Varghese
- Philip Varghese
- Mathai Varghese

**UNITED SHALOM PENTECOSTAL CHURCH LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

CERTIS
329 BRADFORD ROAD
HUDDERSFIELD
WEST YORKSHIRE
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Contents

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UNITED SHALOM PENTECOSTAL CHURCH LTD
Company Information
For The Year Ended 30 September 2023

Director	Mr AJU BABY
Company Number	08201612
Registered Office	FLOATSHALL ROAD BAGULEY MANCHESTER M23 1JB
Accountants	CERTIS 329 BRADFORD ROAD HUDDERSFIELD WEST YORKSHIRE HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Company No. 08201612
Director's Report For The Year Ended 30 September 2023

The director presents his report and the financial statements for the year ended 30 September 2023.

Directors

The director who held office during the year were as follows:

Mr AJU BABY

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr AJU BABY

Director

28/06/2024

UNITED SHALOM PENTECOSTAL CHURCH LTD
Accountants' Report
For The Year Ended 30 September 2023

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

28/06/2024

CERTIS
329 BRADFORD ROAD
HUDDERSFIELD
WEST YORKSHIRE
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Income and Expenditure Account
For The Year Ended 30 September 2023

	Notes	2023	2022
		£	£
TURNOVER		118,487	73,479
Cost of sales		(692)	(297)
		<hr/>	<hr/>
GROSS SURPLUS		117,795	73,182
Distribution costs		(1,088)	(907)
Administrative expenses		(120,552)	(60,390)
Other operating income		-	10,707
		<hr/>	<hr/>
OPERATING (DEFICIT)/SURPLUS		(3,845)	22,592
Interest payable and similar charges		(2,868)	(2,868)
		<hr/>	<hr/>
(DEFICIT)/SURPLUS BEFORE TAXATION		(6,713)	19,724
Tax on (Deficit)/surplus		(276)	524
		<hr/>	<hr/>
(DEFICIT)/SURPLUS AFTER TAXATION BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet
As At 30 September 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		202,085		200,635
			<u>202,085</u>		<u>200,635</u>
CURRENT ASSETS					
Cash at bank and in hand		77,860		90,723	
		<u>77,860</u>		<u>90,723</u>	
Creditors: Amounts Falling Due Within One Year	5	(30,507)		(28,907)	
		<u>(30,507)</u>		<u>(28,907)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>47,353</u>		<u>61,816</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>249,438</u>		<u>262,451</u>
Creditors: Amounts Falling Due After More Than One Year	6		(72,777)		(79,077)
			<u>(72,777)</u>		<u>(79,077)</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(3,805)		(3,529)
			<u>(3,805)</u>		<u>(3,529)</u>
NET ASSETS			<u>172,856</u>		<u>179,845</u>
Income and Expenditure Account			<u>172,856</u>		<u>179,845</u>
MEMBERS' FUNDS			<u>172,856</u>		<u>179,845</u>

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet (continued)
As At 30 September 2023

For the year ending 30 September 2023 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

Mr AJU BABY

Director

28/06/2024

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements
For The Year Ended 30 September 2023

1. General Information

UNITED SHALOM PENTECOSTAL CHURCH LTD is a private company, limited by guarantee, incorporated in England & Wales, registered number 08201612. The registered office is FLOATSHALL ROAD, BAGULEY, MANCHESTER, M23 1JB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. 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:

Freehold	No Depreciation Applied
Fixtures & Fittings	15% Reducing Balance Method

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2022: 7)

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

4. Tangible Assets

	Land & Property		Total
	Freehold		
	£	£	£
Cost			
As at 1 October 2022	185,000	39,264	224,264
Additions	-	4,464	4,464
As at 30 September 2023	<u>185,000</u>	<u>43,728</u>	<u>228,728</u>
Depreciation			
As at 1 October 2022	-	23,629	23,629
Provided during the period	-	3,014	3,014
As at 30 September 2023	<u>-</u>	<u>26,643</u>	<u>26,643</u>
Net Book Value			
As at 30 September 2023	<u>185,000</u>	<u>17,085</u>	<u>202,085</u>
As at 1 October 2022	<u>185,000</u>	<u>15,635</u>	<u>200,635</u>

5. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	1,104	1,625
Director's loan account	29,403	27,282
	<u>30,507</u>	<u>28,907</u>

6. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans	<u>72,777</u>	<u>79,077</u>

7. 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.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account
For The Year Ended 30 September 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Other trading income		118,487		73,479
COST OF SALES				
Printing, postage and stationery	692		297	
		(692)		(297)
GROSS SURPLUS				
		117,795		73,182
Distribution Costs				
Waste disposal	1,088		907	
		(1,088)		(907)
Administrative Expenses				
Subcontractor costs	69,672		23,308	
Travel and subsistence expenses	8,789		1,550	
Rent	5,566		6,773	
Light and heat	4,458		3,827	
Repairs and maintenance	522		1,298	
Premises insurance	853		758	
Vehicle running costs	1,206		4,185	
Advertising and marketing costs	770		672	
Training seminars and workshops	4,000		7,303	
Telecommunications and data costs	346		419	
Online Streaming Costs	1,073		-	
Accountancy fees	728		520	
Legal fees	172		-	
Bank charges	378		220	
Charitable donations	3,997		6,400	
Depreciation of fixtures and fittings	3,015		2,759	
Sundry expenses	(2)		(2)	
Festival Activities	15,009		400	
		(120,552)		(60,390)
Other Operating Income				
Gift Aid Reclaim	-		10,707	
		-		10,707
OPERATING (DEFICIT)/SURPLUS				
		(3,845)		22,592
Interest payable and similar charges				
Bank loan interest	2,868		2,868	
		(2,868)		(2,868)
(DEFICIT)/SURPLUS BEFORE TAXATION				
		(6,713)		19,724

...CONTINUED

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2023

Tax on (Deficit)/surplus

Deferred taxation	276	(524)	
		(276)	524
(DEFICIT)/SURPLUS AFTER TAXATION BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(6,989)	20,248



Section A

Independent Examiner's Report

Report to the trustees/ members of

UNITED SHALOM PENTECOSTAL CHURCH LTD Name

On accounts for theyear ended

30TH SEPTEMBER 2023

Charityno (ifany)

1148149

Set out on pages

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2023 / MM / YYYY.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement


I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act
- The accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:


ABID BARKAT ALI (Oct 16, 2024 13:45 GMT+1)

Date:

16.10.2024

Name:

ABID BARKAT ALI (FCCA)

Relevant professional qualification(s) or body (if any):

CHARTERED CERTIFIED ACCOUNTANT (ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

Address:

329 BRADFORD ROAD, HUDDERSFIELD, HD1 6ER

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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UNITED SHALOM PENTECOSTAL CHURCH LTD

England & Wales - Charity number 1148149

Accounts

ANNUAL TRUSTEES REPORT 2022

UNITED SHALOM PENTECOSTAL CHURCH LTD

AIMS & PURPOSES

United Shalom Pentecostal Church Ltd principal aim is the proliferation of the Christian faith and ideology through the provision of church related activities and the advancement of the Christian faith for the public benefit.

United Shalom Pentecostal Church Ltd is responsible for operating mission of the church, Evangelism, Pastoral works, social work, ecumenical meeting, and Christian educations. The charity is also specifically responsible for maintenance of the church building. The charity is committed to enable as much as people to worship at our churches through worship, practice faith, prayer according to bible, learning about bible, developing their character, responsibilities in society, knowledge in God, trust in God.

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OBJECTIVES & ACTIVITIES:

United Shalom Pentecostal Church Ltd offers the provision of multi- faceted services to meet its primary aims & purposes. The charity is committed to enabling as many people as possible to worship at our church and to become part of our parish communities.

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All 5 churches offer services for the community's spiritual full filling during the week, e.g., Evening prayer, Area prayer, weekend worship service, youth activities and developing skills, Conferences, Revival meetings, prayer for the national peace and Sunday school services, separate meetings for ladies and counselling services.

Our services and worship put faith into practice through prayer and scripture, music, and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through: • Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. • Provision of pastoral care for people living in the parish. • Missionary and outreach work.

The activities we undertake include Sunday School for the youth, with reading books and other games provided to teenagers incorporating religious learning. We conduct combined worship once in every three months where all the churches come together and worship.

During the summer holidays usually, we conduct vacation bible school for children aged 6 and above, where kids learn bible stories, songs, and several games, but due to the Covid pandemic we were unable to conduct this program during this year.

We have Sunday schools in Manchester, Liverpool, East Kilbride, Bradford and Middlesbrough.

A total of about 150 children attends the Sunday schools. There are about 32 teachers voluntarily working for this ministry. Our academic year is January to November divided in two semesters with an examination at the end of every semester.

We follow same syllabus in all the above said places and exams are held as a centralized. Sunday school helps the children to learn the Bible lessons and encourage them to practice in their daily life.

A Sunday school board consisting of 12 nominated from all the above churches, work together to monitor and develop this ministry. The board members meet at least 3 or 4 times a year and take decisions on the matters for the smooth and effective functioning of this ministry.

One of our principal aims is the provision of Christian ideologies and doctrines via the services and worship programs we provide to the local communities, we put faith into practice through prayer and scripture, music, and sacrament.

We do monthly fundraising activities and events, where religious doctrine is given to the visitors by the pastors. The money donated by the church attendees is given to Food Banks in the UK as well as deprived individuals abroad. We have a mission department collecting funds for needy people like orphans, slums, tribes, beggars, and humanitarian aid.

ACHIEVEMENTS & PERFORMANCE:

We have managed to provide evening prayers to the church attendees. Even though restrictions were there due to covid pandemic in the beginning of the year we still managed to conduct our youth meetings, youth worships and conference for youth through virtual media. But as the restrictions were removed, we started having all our meetings in the church face to face, which enabled the church members to increase their spiritual happiness.

Youth meetings have been conducted once a month during the financial year ending 30th September 2022. We have been successful in setting up programs which included singing, storytelling, bible quiz, instrument playing and bible reading.

We have had our volunteers teaching kids every week to play instruments, song learning and preparing them for church worship and solo performances.

We have also trained and give guidance to the kids and teenagers who have attended our weekly sessions to visit cities and towns within the UK to spread the message and purpose of God and encourage people of all ages to visit the Church and seek Christian religious teachings. During the year we have conducted 6 virtual whole night prayers were church leaders and most of the members joined virtually and prayed for the nations.

We have also had a successful youth anniversary in 2022 attended by youth from all our churches. Various choreographed songs and other programs were held at the meeting with the religious Christian undertones. It was a great success in the provision of Christian teaching with entertainment. Gifts were handed out to the various winners in each category of entertainment. Certificates were handed out to all participants in the event.

This year we have been successful in welcoming more families and individuals to our church, as well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

The following being done regularly as part of the charity work.

- :- Food Bank Stall - operating on every Sunday 9.30 am to 2.00 pm
- :- Hot meal supply to homeless twice monthly
- :- Charity work in India 10 weeks yearly
- :- Charity car wash
- :- Charity Street cleaning - picking the rubbish from the street and dispose in the bins.
- :- Christmas carol service and food for the needy.
- :- Collecting used clean cloth for the charity

During the year 2022, pastoral care was provided to elderly citizens and the sick, essentially those who were not able to attend the church, church ministers and pastors contacted them virtually, prayed for them and given them the support they needed.

Also, there was Christmas Card distribution by the youth around the street nearby the church, street ministries by the youth with the support of the churches, family get-together, sports day, and barbeque events.

FINANCIAL REVIEW:

During the year 2022, the amount of money received by the churches within the legal charity entity United Shalom Pentecostal Church Ltd, was £84,186.32 of these unrestricted voluntary donations received were £84,186.32, money reclaimed from Gift Aid was £10,707.13 of the total sales.

Total income has increased from the previous year by 5.28%, which is principally due to the increase in church members.

Most of the direct transfer of donations from individuals, hence next to nothing cash donations made by individuals.

Total expenditure totaled £63,938.74, a small decrease by 1.06% from the previous year, consistent annual expenditure incurred in comparison to previous financial year.

This surplus of income will be added to surplus reserves brought forward.

Interest and finance charges relating to the mortgage on the only church building owed by the charity, was approx. 4.49% of the total expenditure.

Food and other gifts donated amounted to 14.66% of total expenditure.

Pastors and Guest Speaker Fees amounted to 14.40% of total expenditure.

The rest of the charity expenses for the year incorporating professional fees such as accountant's fees, travel & subsistence costs, as well as premises costs such as light & heat etc.

It is a policy of the charity to maintain a balance per church on unrestricted funds equating to at least 4 months unrestricted payments and overheads per church.

The reserves per church are held to assist with cash flow and meet its present obligations easily.

The total surplus of reserves which are unrestricted are expected to increase in the Year 2023, these funds it is anticipated will be used for more charitable trips abroad and may also facilitate the purchase of a building on freehold or

additional churches on leasehold within the Northern cities or towns within the UK.

VOLUNTEERS:

There were considerable volunteers who helped during the year 2022, the principal ones to whom we owe a great amount of gratitude were:

Mr. Davidson Sabu, Mr. Hanoch Paul, Mr. Joel Ranjith, Mr. Joel Saji, Mr. Josh Binu, Mr. Sony Philip, Mr. Abel Abraham, Mr. Sivi Joseph, Mr. Biju Mathew, Mr. Jerin Paul, Mr. Dennis Varghese, Mr. Davis Varghese, Mrs. Tintu Dennis.

STRUCTURE, GOVERNANCE & MANAGEMENT:

Each church has ministers and elders, Youth coordinators, children coordinators, ladies' coordinators. Church pastors are doing the administrative work of the local church with help of other leaders.

ADMINISTRATIVE:

The trustees oversee the decision-making process of all five churches, which includes setting out the expenditure budget for overseas trips each year, as well as the various festivals held in the UK and the Sunday School.

The Church addresses are as follows:

United Shalom Pentecostal Church,
Floatshall Road,
Baguley,
Manchester,
M23 1JB

Liverpool United Shalom Pentecostal Church,
Baptist Church,
Coleridge Street,
Liverpool,
L6 6BS

Middlesbrough United Shalom Pentecostal Church,
15 Gleneagles Court,
Middlesbrough,
TS4 3LR

Bradford United Shalom Pentecostal Church,
The Wine St. Mary's Church,
Parsonage Road,
Bradford,
BD4 8PL

East Kilbride United Shalom Pentecostal Church,
United Reform Church,
Carnegie Hill,
East Kilbride,
Glasgow,
Scotland,
G75 OAE

The Trustees help to coordinate activities for the churches, solicit and book the guest speakers.

One of the trustees-Mr Aju Baby does all the bookkeeping processes for all 5 churches during the year, whilst another two Trustees, Mr Sojan Mathew & Mr. Biju Easo help with all the regulatory and financial compliance aspects for the Charity.

The Trustees, who are also the Company Directors, were as follows during the year 2022.

- Aju Baby
- Biju Easo Easo
- Sojan Mathew
- Mathew Varghese
- Philip Varghese
- Mathai Varghese

**UNITED SHALOM PENTECOSTAL CHURCH LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

CERTIS CHARTERED CERTIFIED ACCOUNTANTS LIMITED
329 BRADFORD ROAD
HUDDERSFIELD
WEST YORKSHIRE
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Director's Report and Unaudited Financial Statements
For The Year Ended 30 September 2022

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UNITED SHALOM PENTECOSTAL CHURCH LTD
Company Information
For The Year Ended 30 September 2022

Director	Mr AJU BABY
Company Number	08201612
Registered Office	FLOATSHALL ROAD BAGULEY MANCHESTER M23 1JB
Accountants	CERTIS CHARTERED CERTIFIED ACCOUNTANTS LIMITED 329 BRADFORD ROAD HUDDERSFIELD WEST YORKSHIRE HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Company No. 08201612
Director's Report For The Year Ended 30 September 2022

The director presents his report and the financial statements for the year ended 30 September 2022.

Directors

The director who held office during the year were as follows:

Mr AJU BABY

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr AJU BABY

Director

23/06/2023

UNITED SHALOM PENTECOSTAL CHURCH LTD
Accountants' Report
For The Year Ended 30 September 2022

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

23/06/2023

CERTIS CHARTERED CERTIFIED ACCOUNTANTS LIMITED
329 BRADFORD ROAD
HUDDERSFIELD
WEST YORKSHIRE
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Income and Expenditure Account
For The Year Ended 30 September 2022

	Notes	2022	2021
		£	£
TURNOVER		73,479	79,962
Cost of sales		(297)	(865)
		73,182	79,097
GROSS SURPLUS			
Distribution costs		(907)	(746)
Administrative expenses		(60,390)	(60,642)
Other operating income		10,707	-
		22,592	17,709
OPERATING SURPLUS			
Interest payable and similar charges		(2,868)	(2,868)
		19,724	14,841
SURPLUS BEFORE TAXATION			
Tax on Surplus		524	500
		20,248	15,341
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		20,248	15,341

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet
As at 30 September 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		200,635		203,394
			<u>200,635</u>		<u>203,394</u>
CURRENT ASSETS					
Cash at bank and in hand		90,723		60,302	
		<u>90,723</u>		<u>60,302</u>	
Creditors: Amounts Falling Due Within One Year	5	(28,907)		(14,668)	
				<u>(14,668)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>61,816</u>		<u>45,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>262,451</u>		<u>249,028</u>
Creditors: Amounts Falling Due After More Than One Year	6		(79,077)		(85,377)
			<u>(79,077)</u>		<u>(85,377)</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(3,529)		(4,054)
			<u>(3,529)</u>		<u>(4,054)</u>
NET ASSETS			<u>179,845</u>		<u>159,597</u>
Income and Expenditure Account			<u>179,845</u>		<u>159,597</u>
MEMBERS' FUNDS			<u>179,845</u>		<u>159,597</u>

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet (continued)
As at 30 September 2022

For the year ending 30 September 2022 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

Mr AJU BABY

Director

23/06/2023

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements
For The Year Ended 30 September 2022

1. General Information

UNITED SHALOM PENTECOSTAL CHURCH LTD is a private company, limited by guarantee, incorporated in England & Wales, registered number 08201612. The registered office is FLOATSHALL ROAD, BAGULEY, MANCHESTER, M23 1JB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. 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:

Freehold	No Depreciation Applied
Fixtures & Fittings	15% Reducing Balance Method

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 7 (2021: 6)

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2022

4. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 October 2021	185,000	39,264	224,264
As at 30 September 2022	185,000	39,264	224,264
Depreciation			
As at 1 October 2021	-	20,870	20,870
Provided during the period	-	2,759	2,759
As at 30 September 2022	-	23,629	23,629
Net Book Value			
As at 30 September 2022	185,000	15,635	200,635
As at 1 October 2021	185,000	18,394	203,394

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	1,625	1,300
Director's loan account	27,282	13,368
	28,907	14,668

6. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	79,077	85,377
	79,077	85,377

7. 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.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account
For The Year Ended 30 September 2022

	2022	2021
	£	£
TURNOVER		
Other trading income	73,479	79,962
COST OF SALES		
Printing, postage and stationery	297	865
	(297)	(865)
GROSS SURPLUS	73,182	79,097
Distribution Costs		
Waste disposal	907	746
	(907)	(746)
Administrative Expenses		
Subcontractor costs	23,308	27,070
Travel and subsistence expenses	1,550	146
Rent	6,773	2,632
Light and heat	3,827	1,463
Repairs and maintenance	1,298	2,339
Premises insurance	758	738
Vehicle running costs	4,185	3,700
Advertising and marketing costs	672	62
Training seminars and workshops	7,303	17,921
Telecommunications and data costs	419	121
Accountancy fees	520	520
Bank charges	220	35
Charitable donations	6,400	648
Depreciation of fixtures and fittings	2,759	3,246
Sundry expenses	(2)	1
Festival Activities	400	-
	(60,390)	(60,642)
Other Operating Income		
Gift Aid Reclaim	10,707	-
	10,707	-
OPERATING SURPLUS	22,592	17,709
Interest payable and similar charges		
Bank loan interest	2,868	2,868
	(2,868)	(2,868)
SURPLUS BEFORE TAXATION	19,724	14,841

...CONTINUED

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2022

Tax on Surplus

Deferred taxation	<u>(524)</u>	<u>(500)</u>
	<u>524</u>	<u>500</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR	<u><u>20,248</u></u>	<u><u>15,341</u></u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

UNITED SHALOM PENTECOSTAL CHURCH LTD Name

**On accounts for the year
ended**

30TH SEPTEMBER 2022

**Charity no
(if any)**

1148149

Set out on pages

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2022** / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**


I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- The accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:


ABID BARKAT ALI (Jun 24, 2023 13:30 GMT+1)

Date:

23.06.2023

Name:

ABID BARKAT ALI (FCCA)

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED CERTIFIED ACCOUNTANT
(ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

Address:

329 BRADFORD ROAD, HUDDERSFIELD, HD1 6ER

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--	--

UNITED SHALOM PENTECOSTAL CHURCH LTD

England & Wales - Charity number 1148149

Accounts

ANNUAL TRUSTEESREPORT 2021

UNITED SHALOM PENTECOSTAL CHURCH LTD

AIMS & PURPOSES

United Shalom Pentecostal Church Ltd principal aim is the proliferation of the Christian faith and ideology through the provision of church related activities and the advancement of the Christian faith for the public benefit.

United Shalom Pentecostal Church Ltd is responsible for operating mission of the church, Evangelism, Pastoral works, social work, ecumenical meeting, and Christian educations. The charity is also specifically responsible for maintenance of the church building. The charity is committed to enable as much as people to worship at our churches through worship, practice faith, prayer according to bible, learning about bible, developing their character, responsibilities in society, knowledge in God, trust in God.

An equally important purpose of the charity is to provide charitable donations to individuals in need, both in the UK and abroad.

OBJECTIVES & ACTIVITIES:

United Shalom Pentecostal Church Ltd offers the provision of multi- faceted services to meet its primary aims & purposes. The charity is committed to enabling as many people as possible to worship at our church and to become part of our parish communities.

United Shalom Pentecostal Church Ltd has 5 separate churches from which it operates from, one of the buildings is owned by USPC freehold, which is the church situated in, Wythenshaw, Manchester. The other 4 churches are rented. The location of the churches is Middlesbrough, Bradford, Liverpool, and East Kilbride.

All 5 churches offer services for the community's spiritual full filling during the week, e.g. Evening prayer, Area prayer, weekend worship service, youth activities and developing skills, Conferences, Revival meetings, prayer for the national peace and also Sunday school services, separate meetings for ladies and counselling services.

Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through: • Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. • Provision of pastoral care for people living in the parish. • Missionary and outreach work.

The activities we undertake include Sunday School for the youth, with reading books and other games provided to teenagers incorporating religious learning.

We conduct combined worship once in every three months where all the churches come together and worship.

During the summer holidays usually, we conduct vacation bible school for children aged 6 and above, where kids learn bible stories, songs and several games, but due to the Covid pandemic we were unable to conduct this program during this year.

We have Sunday schools in Manchester, Liverpool, East Kilbride, Bradford and Middlesbrough.

A total of about 100 children attends the Sunday schools. There are about 32 teachers voluntarily working for this ministry. Our academic year is January to November divided in two semesters with an examination at the end of every semester.

We follow same syllabus in all the above said places and exams are held as a centralized. Sunday school helps the children to learn the Bible lessons and encourage them to practice in their daily life.

A Sunday school board consisting of 12 nominated from all the above churches, work together to monitor and develop this ministry. The board members meet at least 3 or 4 times a year and take decisions on the matters for the smooth and effective functioning of this ministry.

One of our principal aims is the provision of Christian ideologies and doctrines via the services and worship programs we provide to the local communities, we put faith into practice through prayer and scripture, music and sacrament.

We do monthly fundraising activities and events, where religious doctrine is given to the visitors by the pastors. The money donated by the church attendees is given to Food Banks in the UK as well as deprived individuals abroad. We have a mission department collecting fund for needy people like orphans, slums, tribes, beggars and humanitarian aid.

ACHIEVEMENTS & PERFORMANCE:

We have managed to provide evening prayers to the church attendees. Even though restrictions were there due to covid pandemic in the beginning of the year we still managed to conduct our youth meetings, youth worships and conference for youth through virtual media. But as the restrictions were removed, we started having all our meetings in the church face to face, which enabled the church members to increase their spiritual happiness. We conducted 15 days fasting prayer in Manchester on October 17th to 31st. 2021 for the members spiritual growth.

Youth meetings have been conducted once a month during the financial year ended 30th September 2021. We have been successful in setting up programs which included singing, storytelling, bible quiz, instrument playing and bible reading.

We have had our volunteers teaching kids every week to play instruments, song learning and preparing them for church worship and solo performances.

We have also trained and give guidance to the kids and teenagers who have attended our weekly sessions to visit cities and towns within the UK to spread the message and purpose of God and encourage people of all ages to visit the Church and seek Christian religious teachings. During the year we have conducted 2 virtual whole night prayers were church leaders and most of the members join virtually and prayed for the nations.

We have also had a successful youth anniversary in 2021 attended by youth from all our churches. Various choreographed songs and other programs were held at the meeting with the religious Christian undertones. It was a great success in the provision of Christian teaching with entertainment. Gifts were handed out to the various winners in each category of entertainment. Certificates were handed out to all participants in the event.

This year we have been successful in welcoming more families and individuals to our church, as well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

We had an opportunity to raise fund to help missionaries in India. Also, church members generously contributed for family who lost their loved ones and also the following being done regularly as part of the charity work.

- :- Food Bank Stall - operating on every Sunday 9.30 am to 2.00 pm
- :- Hot meal supply to homeless twice monthly
- :- Charity work in India 10 weeks yearly
- :- Charity car wash
- :- Charity Street cleaning – picking the rubbish from the street and dispose in the bins.
- :- Christmas carol service and food for the needy.
- :- Collecting used clean cloth for the charity

During the year 2021, pastoral care was provided to elderly citizens and the sick, essentially those who were not able to attend the church, church ministers and pastors contacted them virtually, prayed for them and given them the support they needed.

Also, there was Christmas Card distribution by the youth around the street nearby the church, street ministries by the youth with the support of the churches, family get-together, sports day, and barbeque events.

FINANCIAL REVIEW:

During the year 2021, the amount of money received by the churches within the legal charity entity United Shalom Pentecostal Church Ltd, was £79,961.86 of these unrestricted voluntary donations received were £79,961.86, and no money was reclaimed from Gift Aid.

Total income has increased from the previous year by 38.01%, which is principally due to the gradual removal of Covid Pandemic Restrictions which affected the previous financial year 2020.

Vast majority of direct transfer of donations from individuals, hence next to nothing cash donations made by individuals.

Total expenditure totaled £64,620.64 a increase by 53.57% from the previous year, this is primarily due to an increase in festival activities and funeral services conducted as well as gifts donated to church attendees.

This surplus of income will be added to surplus reserves brought forward.

Interest and finance charges relating to the mortgage on the only church building owed by the charity, was approx. 4.4% of the total expenditure.

Food and other gifts donated amounted to 21.06% of total expenditure.

Pastors and Guest Speaker Fees amounted to 20.8% of total expenditure.

Rest of the charity expenses for the year incorporating professional fees such as accountant's fees, travel & subsistence costs, as well as premises costs such as light & heat etc.

It a policy of the charity to maintain a balance per church on unrestricted funds equating to at least 4 months unrestricted payments and overheads per church. The reserves per church are held to assist with cash flow and meet its present obligations easily.

The total surplus of reserves which are unrestricted are expected to increase in the Year 2022, these funds it is anticipated will be used for more charitable trips abroad and may also facilitate the purchase of a building on freehold or additional churches on leasehold within the Northern cities or towns within the UK.

VOLUNTEERS:

There were considerable volunteers who helped during the year 2021, the principal ones to whom we owe a great amount of gratitude were:

Mr. Davidson Sabu, Mr. Hanoch Paul, Mr. Joel Ranjith, Mr. Joel Saji, Mr. Josh Binu, Mr. Sony Philip, Mr. Abel Abraham, Mr. Sivi Joseph, Mr. Biju Mathew, Mr. Jerin Paul, Mr. Dennis Varghese, Mr Davis Varghese, Mrs. Tintu Dennis.

STRUCTURE, GOVERNANCE & MANAGEMENT:

Each church has ministers and elders, Youth coordinators, children coordinators, ladies' coordinators. Church pastors are doing the administrative work of the local church with help of other leaders.

ADMINISTRATIVE:

The trustees oversee the decision-making process of all five churches, which includes setting out the expenditure budget for overseas trips each year, as well as the various festivals held in the UK and the Sunday School.

The Church addresses are as follows:

United Shalom Pentecostal Church,
Floatshall Road,
Baguley,
Manchester,
M23 1JB

Liverpool United Shalom Pentecostal Church,
Baptist Church,
Coleridge Street,
Liverpool,
L6 6BS

Middlesbrough United Shalom Pentecostal Church,
15 Gleneagles Court,
Middlesbrough,
TS4 3LR

Bradford United Shalom Pentecostal Church,
The Wine St. Mary's Church,
Parsonage Road,
Bradford,
BD4 8PL

East Kilbride United Shalom Pentecostal Church,
United Reform Church,
Carnegie Hill,
East Kilbride,

Glasgow,
Scotland,
G75 OAE

The Trustees help to coordinate activities for the churches, solicit and book the guest speakers.

One of the trustees-Mr Aju Baby does all the bookkeeping processes for all 5 churches during the year, whilst another two Trustees, Mr Sojan Mathew & Mr. Biju Easo help with all the regulatory and financial compliance aspects for the Charity.

The Trustees who are also the Company Directors, were as follows during the year 2021

- Aju Baby
- Biju Easo Easo
- Sojan Mathew
- Mathew Varghese
- Philip Varghese
- Mathai Varghese

**UNITED SHALOM PENTECOSTAL CHURCH LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

CERTIS CHARTERED CERTIFIED ACCOUNTANTS LIMITED

329 BRADFORD ROAD
HUDDERSFIELD
WEST YORKSHIRE
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Director's Report and Unaudited Financial Statements
For The Year Ended 30 September 2021

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UNITED SHALOM PENTECOSTAL CHURCH LTD
Company Information
For The Year Ended 30 September 2021

Director	Mr AJU BABY
Company Number	08201612
Registered Office	FLOATSHALL ROAD BAGULEY MANCHESTER M23 1JB
Accountants	CERTIS CHARTERED CERTIFIED ACCOUNTANTS LIMITED 329 BRADFORD ROAD HUDDERSFIELD WEST YORKSHIRE HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Company No. 08201612
Director's Report For The Year Ended 30 September 2021

The director presents his report and the financial statements for the year ended 30 September 2021.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr AJU BABY

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr AJU BABY

Director

30/06/2022

UNITED SHALOM PENTECOSTAL CHURCH LTD
Accountants' Report
For The Year Ended 30 September 2021

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

30/06/2022

CERTIS CHARTERED CERTIFIED ACCOUNTANTS LIMITED
329 BRADFORD ROAD
HUDDERSFIELD
WEST YORKSHIRE
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Income and Expenditure Account
For The Year Ended 30 September 2021

	Notes	2021	2020
		£	£
TURNOVER		79,962	43,790
Cost of sales		(865)	(783)
		79,097	43,007
GROSS SURPLUS			
Distribution costs		(746)	(679)
Administrative expenses		(60,642)	(38,303)
Other operating income		-	14,149
		17,709	18,174
OPERATING SURPLUS			
Interest payable and similar charges		(2,868)	(2,868)
		14,841	15,306
SURPLUS BEFORE TAXATION			
Tax on Surplus		500	555
		15,341	15,861
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		15,341	15,861

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet
As at 30 September 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		203,394		206,026
			<u>203,394</u>		<u>206,026</u>
CURRENT ASSETS					
Cash at bank and in hand		60,302		45,350	
		<u>60,302</u>		<u>45,350</u>	
Creditors: Amounts Falling Due Within One Year	4	(14,668)		(10,889)	
		<u>(14,668)</u>		<u>(10,889)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>45,634</u>		<u>34,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>249,028</u>		<u>240,487</u>
Creditors: Amounts Falling Due After More Than One Year	5		(85,377)		(91,677)
			<u>(85,377)</u>		<u>(91,677)</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(4,054)		(4,554)
			<u>(4,054)</u>		<u>(4,554)</u>
NET ASSETS			<u>159,597</u>		<u>144,256</u>
Income and Expenditure Account			<u>159,597</u>		<u>144,256</u>
MEMBERS' FUNDS			<u>159,597</u>		<u>144,256</u>

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet (continued)
As at 30 September 2021

For the year ending 30 September 2021 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

Mr AJU BABY

Director

30/06/2022

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements
For The Year Ended 30 September 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. 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:

Freehold	No Depreciation Applied
Fixtures & Fittings	15% Reducing Balance Method

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 6 (2020: 1)

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2021

3. Tangible Assets

	Land & Property		
	Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 October 2020	185,000	38,650	223,650
Additions	-	614	614
As at 30 September 2021	<u>185,000</u>	<u>39,264</u>	<u>224,264</u>
Depreciation			
As at 1 October 2020	-	17,624	17,624
Provided during the period	-	3,246	3,246
As at 30 September 2021	<u>-</u>	<u>20,870</u>	<u>20,870</u>
Net Book Value			
As at 30 September 2021	<u>185,000</u>	<u>18,394</u>	<u>203,394</u>
As at 1 October 2020	<u>185,000</u>	<u>21,026</u>	<u>206,026</u>

4. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	1,300	1,217
Director's loan account	13,368	9,672
	<u>14,668</u>	<u>10,889</u>

5. Creditors: Amounts Falling Due After More Than One Year

	2021	2020
	£	£
Bank loans	85,377	91,677
	<u>85,377</u>	<u>91,677</u>

6. 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.

7. General Information

UNITED SHALOM PENTECOSTAL CHURCH LTD is a private company, limited by guarantee, incorporated in England & Wales, registered number 08201612. The registered office is FLOATSHALL ROAD, BAGULEY, MANCHESTER, M23 1JB.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account
For The Year Ended 30 September 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Other trading income		79,962		43,790
COST OF SALES				
Printing, postage and stationery	865		783	
		(865)		(783)
GROSS SURPLUS				
		79,097		43,007
Distribution Costs				
Waste disposal	746		679	
		(746)		(679)
Administrative Expenses				
Subcontractor costs	27,070		11,793	
Travel and subsistence expenses	146		1,281	
Rent	2,632		2,170	
Light and heat	1,463		3,529	
Water rates	-		723	
Repairs and maintenance	2,339		46	
Premises insurance	738		812	
Vehicle running costs	3,700		3,905	
Advertising and marketing costs	62		104	
Training seminars and workshops	17,921		8,297	
Telecommunications and data costs	121		-	
Accountancy fees	520		520	
Bank charges	35		60	
Charitable donations	648		1,309	
Depreciation of fixtures and fittings	3,246		3,711	
Sundry expenses	1		43	
		(60,642)		(38,303)
Other Operating Income				
Gift Aid Reclaim	-		14,149	
		-		14,149
OPERATING SURPLUS				
		17,709		18,174
Interest payable and similar expenses				
Bank loan interest	2,868		2,868	
		(2,868)		(2,868)
SURPLUS BEFORE TAXATION				
		14,841		15,306

...CONTINUED

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2021

Tax on Surplus

Deferred taxation	<u>(500)</u>	<u>(555)</u>
	<u>500</u>	<u>555</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR	<u><u>15,341</u></u>	<u><u>15,861</u></u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

UNITED SHALOM PENTECOSTAL CHURCH LTD

**On accounts for the year
ended**

30TH SEPTEMBER 2021

**Charity no
(if any)**

1148149

Set out on pages

(If the report is set out on additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2021**

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

30.09.2022

Name:

ABID BARKAT ALI (FCCA)

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED CERTIFIED ACCOUNTANT
(ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

Address:

329 BRADFORD ROAD, HUDDERSFIELD, HD1 6ER

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--	--

UNITED SHALOM PENTECOSTAL CHURCH LTD

England & Wales - Charity number 1148149

Accounts

ANNUAL TRUSTEESREPORT 2020

UNITED SHALOM PENTECOSTAL CHURCH LTD

AIMS & PURPOSES

United Shalom Pentecostal Church Ltd principal aim is the proliferation of the Christian faith and ideology through the provision of church related activities and the advancement of the Christian faith for the public benefit.

United Shalom Pentecostal Church Ltd is responsible for operating mission of the church, Evangelism, Pastoral works, social work, ecumenical meeting, and Christian educations. The charity is also specifically responsible for maintenance of the church building. The charity is committed to enable as much as people to worship at our churches through worship, practice faith, prayer according to bible, learning about bible, developing their character, responsibilities in society, knowledge in God, trust in God.

An equally important purpose of the charity is to provide charitable donations to individuals in need, both in the UK and abroad.

OBJECTIVES & ACTIVITIES:

United Shalom Pentecostal Church Ltd offers the provision of multi- faceted services to meet its primary aims & purposes. The charity is committed to enabling as many people as possible to worship at our church and to become part of our parish communities.

United Shalom Pentecostal Church Ltd has 5 separate churches from which it operates from, one of the buildings is owned by USPC freehold, which is the church situated in, Wythenshaw, Manchester. The other 4 churches are rented. The location of the churches is Middlesbrough, Bradford, Liverpool and East Kilbride.

All 5 churches offer services for the community's spiritual full filling during the week, e.g. Evening prayer, Area prayer, weekend worship service, youth activities and developing skills, Conferences, Revival meetings, prayer for the national peace and also Sunday school services, separate meetings for ladies and counselling services.

Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of

religion. We try to enable ordinary people to live out their faith as part of our parish community through: • Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. • Provision of pastoral care for people living in the parish. • Missionary and outreach work.

The activities we undertake include Sunday School for the youth, with reading books and other games provided to teenagers incorporating religious learning.

We conduct combined worship once in every three months where all the churches come together and worship.

During the summer holidays usually we conduct vacation bible school for children aged 6 and above, where kids learn bible stories, songs and several games, but due to the Covid pandemic we were unable to conduct this program during this year.

We have Sunday school's in Manchester, Liverpool, East Kilbride, Bradford and Middlesbrough.

A total of about 95 children attend the Sunday schools. There are about 30 teachers voluntarily working for this ministry. Our academic year is January to November divided in two semesters with an examination at the end of every semester.

We follow same syllabus in all the above said places and exams are held as a centralized. Sunday school helps the children to learn the Bible lessons and encourage them to practice in their daily life.

A Sunday school board consisting of 12 nominated from all the above churches, work together to monitor and develop this ministry. The board members meet at least 3 or 4 times a year and take decisions on the matters for the smooth and effective functioning of this ministry.

One of our principal aims is the provision of Christian ideologies and doctrines via the services and worship programs we provide to the local communities, we put faith into practice through prayer and scripture, music and sacrament.

We do monthly fundraising activities and events, where religious doctrine is given to the visitors by the pastors. The money donated by the church attendees is given to Food Banks in the UK as well as deprived individuals abroad. We have a mission department collecting fund for needy people like orphans, slums, tribes, beggars and humanitarian aid.

Unfortunately due to the covid pandemic in the year 2020 all our services including Sunday school were conducted via zoom platforms.

ACHIEVEMENTS & PERFORMANCE:

We have managed to provide evening prayers to the church attendees. Even though restrictions were there due to covid pandemic we still managed to conduct our youth meetings, youth worships and conference for youth through virtual media. We conducted a virtual General Conference for the church members on 25th July 2020, had guest speaker from India to deliver Christian message for the attendees for their spiritual growth.

Youth meetings have been conducted virtually once a month during the financial year ended 30th September 2020. We have been successful in setting up programs which included singing, storytelling, bible quiz, instrument playing and bible reading.

We have had our volunteers teaching kids every week to play instruments, song learning and preparing them for church worship and solo performances.

We have also trained and give guidance to the kids and teenagers whom have attended our weekly sessions to visit cities and towns within the UK to spread the message and purpose of God and encourage people of all ages to visit the Church and seek Christian religious teachings. But unfortunately due to the covid pandemic we were unable to do these programs this year.

During the year we have conducted 3 virtual whole night prayers were church leaders and most of the members join together virtually and prayed for the nations.

We have also had a successful virtual youth camp in 2020 attended by youth from all our churches. A guest Pastor from India delivered the message for the youth to build their Christian faith.

Various activities were completed such as Bible classes, prayer times, group discussions, team activities and virtual games. We ended the camp with prayers and motivational messages.

This year we have been successful in welcoming more families and individuals to our church, as well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

We had an opportunity to raise fund to help the flood victims in Kerala, India. Families generously contributed for this purpose and the entire amount was sent to India for the relief of the affected people.

During the year 2020, pastoral care was provided to elderly citizens and the sick, essentially those whom were not able to attend the church, church ministers and pastors contacted them virtually, prayed for them and also given them the support they needed.

FINANCIAL REVIEW:

During the year 2020, the amount of money received by the churches within the legal charity entity United Shalom Pentecostal Church Ltd, was £57,937.85, of this unrestricted voluntary donations received were £43,789.72, and the amount of £14,148.13 was reclaimed from Gift Aid. The Gift Aid reclaim being received on the date of 24th February 2020.

Total income has decreased from the previous year by 14.18%, which is principally due to the Covid Pandemic affecting the number of church attendees from April 2020 to September 2020. The UK National Lockdown necessitated the direct transfer of donations from individuals, hence next to nothing cash donations made by individuals.

Total expenditure totaled £42,077.69 an decrease by 44.67% from the previous year, this is primarily due to an decrease in guest pastors fees.

Due to the pandemic the movement and availability of pastors was severely restricted hence a reduction of 61.45% from previous financial year to year ended 30th September 2020.

After deducting all relevant expenditure from the total donations received, there was a surplus of £15,860.16

This surplus of income will be added to surplus reserves brought forward.

Interest and finance charges relating to the mortgage on the only church building owed by the charity, was approx. 6.8% of the total expenditure.

Food and other gifts donated amounted to 17.24% of total expenditure.

Training/Seminars expenditure amounted to 10% of total expenditure.

Rest of the charity expenses for the year incorporating professional fees such as accountant's fees, travel & subsistence costs, as well as premises costs such as light & heat etc.

It a policy of the charity to maintain a balance per church on unrestricted funds equating to at least 4 months unrestricted payments and overheads per church. The reserves per church are held to assist with cash flow and meet its present obligations easily.

The total surplus of reserves which are unrestricted are expected to increase in the Year 2021, these funds it is anticipated will be used for more charitable trips abroad and may also

facilitate the purchase of a building on freehold or additional churches on leasehold within the Northern cities or towns within the UK.

VOLUNTEERS:

There were considerable volunteers whom helped during the year 2020, the principal ones to whom we owe a great amount of gratitude were:

Mr. Davidson Sabu, Mr. Hanoch Paul, Mr. Joel Ranjith, Mr. Joel Saji, Mr. Josh Binu, Mr. Sony Philip, Mr. Abel Abraham,,Mr. Sivi Joseph, Mr. Biju Mathew, Mr. Jerin Paul.

STRUCTURE, GOVERNANCE & MANAGEMENT:

Each church has ministers and elders, Youth coordinators, children coordinators, ladies' coordinators. Church pastors are doing the administrative work of the local church with help of other leaders.

ADMINISTRATIVE:

The trustees oversee the decision-making process of all five churches, which includes setting out the expenditure budget for overseas trips each year, as well as the various festivals held in the UK and the Sunday School.

The Church addresses are as follows:

United Shalom Pentecostal Church,
Floatshall Road,
Baguley,
Manchester,
M23 1JB

Liverpool United Shalom Pentecostal Church,
Baptist Church,
Coleridge Street,
Liverpool,
L6 6BS

Middlesbrough United Shalom Pentecostal Church,
15 Gleneagles Court,
Middlesbrough,
TS4 3LR

Bradford United Shalom Pentecostal Church,
The Wine St. Mary's Church,
Parsonage Road,
Bradford,
BD4 8PL

East Kilbride United Shalom Pentecostal Church,
United Reform Church,
Carnegie Hill,
East Kilbride,
Glasgow,
Scotland,
G75 OAE

The Trustees help to coordinate activities for the churches, solicit and book the guest speakers.

One of the trustees-Mr Aju Baby does all the bookkeeping processes for all 5 churches during the year, whilst another two Trustees, Mr Sojan Mathew & Mr. Biju Easo help with all the regulatory and financial compliance aspects for the Charity.

The Trustees whom are also the Company Directors, were as follows during the year 2020

- Aju Baby
- Biju Easo Easo
- Sojan Mathew
- Mathew Varghese
- Philip Varghese
- Mathai Varghese

**UNITED SHALOM PENTECOSTAL CHURCH LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

CERTIS CHARTERED CERTIFIED ACCOUNTANTS

329 BRADFORD ROAD
HUDDERSFIELD
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 September 2020

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UNITED SHALOM PENTECOSTAL CHURCH LTD
Company Information
For The Year Ended 30 September 2020

Directors	Mr SOJAN MATHEW Mr AJU BABY
Company Number	08201612
Registered Office	FLOATSHALL ROAD BAGULEY MANCHESTER M23 1JB
Accountants	CERTIS CHARTERED CERTIFIED ACCOUNTANTS 329 BRADFORD ROAD HUDDERSFIELD HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Company No. 08201612
Directors' Report For The Year Ended 30 September 2020

The directors present their report and the financial statements for the year ended 30 September 2020.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr SOJAN MATHEW

Mr AJU BABY

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr AJU BABY

Director

29/06/2021

UNITED SHALOM PENTECOSTAL CHURCH LTD
Accountant's Report
For The Year Ended 30 September 2020

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2020 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

29/06/2021

CERTIS CHARTERED CERTIFIED ACCOUNTANTS

329 BRADFORD ROAD
HUDDERSFIELD
HD1 6ER

UNITED SHALOM PENTECOSTAL CHURCH LTD
Income and Expenditure Account
For The Year Ended 30 September 2020

	Notes	2020 £	2019 £
TURNOVER		43,790	67,515
Cost of sales		(783)	-
GROSS SURPLUS		43,007	67,515
Distribution costs		(679)	(675)
Administrative expenses		(38,303)	(72,656)
Other operating income		14,149	-
OPERATING SURPLUS/(DEFICIT)		18,174	(5,816)
Interest payable and similar charges		(2,868)	(2,868)
SURPLUS/(DEFICIT) BEFORE TAXATION		15,306	(8,684)
Tax on Surplus/(deficit)		555	147
SURPLUS/(DEFICIT) AFTER TAXATION BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		15,861	(8,537)

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet
As at 30 September 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		206,026		208,947
			<u>206,026</u>		<u>208,947</u>
CURRENT ASSETS					
Cash at bank and in hand		45,350		24,102	
		<u>45,350</u>		<u>24,102</u>	
Creditors: Amounts Falling Due Within One Year	4	(10,889)		(1,568)	
				<u>(1,568)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>34,461</u>		<u>22,534</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>240,487</u>		<u>231,481</u>
Creditors: Amounts Falling Due After More Than One Year	5		(91,677)		(97,977)
			<u>(91,677)</u>		<u>(97,977)</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(4,554)		(5,109)
			<u>(4,554)</u>		<u>(5,109)</u>
NET ASSETS			<u>144,256</u>		<u>128,395</u>
Income and Expenditure Account			<u>144,256</u>		<u>128,395</u>
MEMBERS' FUNDS			<u>144,256</u>		<u>128,395</u>

UNITED SHALOM PENTECOSTAL CHURCH LTD
Balance Sheet (continued)
As at 30 September 2020

For the year ending 30 September 2020 the company 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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

Mr AJU BABY

Director

29/06/2021

The notes on pages 7 to 8 form part of these financial statements.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements
For The Year Ended 30 September 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. 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:

Freehold	No Depreciation Applied
Fixtures & Fittings	15% Reducing Balance Method

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2019: NIL)

UNITED SHALOM PENTECOSTAL CHURCH LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2020

3. Tangible Assets

	Land & Property		
	Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 October 2019	185,000	37,860	222,860
Additions	-	790	790
As at 30 September 2020	<u>185,000</u>	<u>38,650</u>	<u>223,650</u>
Depreciation			
As at 1 October 2019	-	13,913	13,913
Provided during the period	-	3,711	3,711
As at 30 September 2020	<u>-</u>	<u>17,624</u>	<u>17,624</u>
Net Book Value			
As at 30 September 2020	<u>185,000</u>	<u>21,026</u>	<u>206,026</u>
As at 1 October 2019	<u>185,000</u>	<u>23,947</u>	<u>208,947</u>

4. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	1,217	1,166
Directors' loan accounts	9,672	402
	<u>10,889</u>	<u>1,568</u>

5. Creditors: Amounts Falling Due After More Than One Year

	2020	2019
	£	£
Bank loans	91,677	97,977
	<u>91,677</u>	<u>97,977</u>

6. 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.

7. General Information

UNITED SHALOM PENTECOSTAL CHURCH LTD is a private company, limited by guarantee, incorporated in England & Wales, registered number 08201612. The registered office is FLOATSHALL ROAD, BAGULEY, MANCHESTER, M23 1JB.

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account
For The Year Ended 30 September 2020

	2020		2019	
	£	£	£	£
TURNOVER				
Other trading income		43,790		67,515
COST OF SALES				
Printing, postage and stationery	783		-	
		(783)		-
GROSS SURPLUS		43,007		67,515
Distribution Costs				
Waste disposal	679		675	
		(679)		(675)
Administrative Expenses				
Subcontractor costs	11,793		36,891	
Travel and subsistence expenses	1,281		-	
Travel expenses	-		205	
Rent	2,170		8,375	
Light and heat	3,529		3,386	
Water rates	723		608	
Repairs and maintenance	46		7,500	
Premises insurance	812		506	
Vehicle running costs	3,905		3,625	
Printing, postage and stationery	-		116	
Advertising and marketing costs	104		316	
Training seminars and workshops	8,297		5,555	
Accountancy fees	520		528	
Bank charges	60		-	
Charitable donations	1,309		750	
Depreciation of fixtures and fittings	3,711		4,227	
Sundry expenses	43		68	
		(38,303)		(72,656)
Other Operating Income				
Gift Aid Reclaim	14,149		-	
		14,149		-
OPERATING SURPLUS/(DEFICIT)		18,174		(5,816)

...CONTINUED

UNITED SHALOM PENTECOSTAL CHURCH LTD
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2020

Interest payable and similar expenses

Bank loan interest	2,868	2,868
	(2,868)	(2,868)
SURPLUS/(DEFICIT) BEFORE TAXATION	15,306	(8,684)
Tax on Surplus/(deficit)		
Deferred taxation	(555)	(147)
	555	147
SURPLUS/(DEFICIT) AFTER TAXATION BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR	15,861	(8,537)



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

UNITED SHALOM PENTECOSTAL CHURCH LTD Name

**On accounts for the year
ended**

30TH SEPTEMBER 2020

**Charity no
(if any)**

1148149

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2020 / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

16/11/2021

Name:

ABID BARKAT ALI (FCCA)

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED CERTIFIED ACCOUNTANT
(ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

Address:

329 BRADFORD ROAD, HUDDERSFIELD, HD1 6ER

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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