

## 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 25<sup>th</sup> 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 30<sup>th</sup> 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 24<sup>th</sup> 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 30<sup>th</sup> 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. Hanoah 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**

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

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

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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

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**Mr AJU BABY**

Director

29/06/2021

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

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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.

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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**

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

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

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

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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

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**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**

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**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**

|                            | <b>Land &amp;<br/>Property</b> |                                    |                |
|----------------------------|--------------------------------|------------------------------------|----------------|
|                            | <b>Freehold</b>                | <b>Fixtures &amp;<br/>Fittings</b> | <b>Total</b>   |
|                            | <b>£</b>                       | <b>£</b>                           | <b>£</b>       |
| <b>Cost</b>                |                                |                                    |                |
| 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> |
| <b>Depreciation</b>        |                                |                                    |                |
| 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>  |
| <b>Net Book Value</b>      |                                |                                    |                |
| 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**

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

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

|            | <b>2020</b>   | <b>2019</b>   |
|------------|---------------|---------------|
|            | <b>£</b>      | <b>£</b>      |
| Bank loans | <u>91,677</u> | <u>97,977</u> |
|            | <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     |
|---------------------------------------|----------|----------|
|                                       | £        | £        |
| <b>TURNOVER</b>                       |          |          |
| Other trading income                  | 43,790   | 67,515   |
| <b>COST OF SALES</b>                  |          |          |
| Printing, postage and stationery      | 783      | -        |
|                                       | (783)    | -        |
| <b>GROSS SURPLUS</b>                  | 43,007   | 67,515   |
| <b>Distribution Costs</b>             |          |          |
| Waste disposal                        | 679      | 675      |
|                                       | (679)    | (675)    |
| <b>Administrative Expenses</b>        |          |          |
| 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) |
| <b>Other Operating Income</b>         |          |          |
| Gift Aid Reclaim                      | 14,149   | -        |
|                                       | 14,149   | -        |
| <b>OPERATING SURPLUS/(DEFICIT)</b>    | 18,174   | (5,816)  |

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

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**Interest payable and similar expenses**

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A

### Independent Examiner's Report

Report to the trustees/  
members of

UNITED SHALOM PENTECOSTAL CHURCH LTD Name

On accounts for the year  
ended

30<sup>TH</sup> 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.