

# SHILOH TABERNACLE OF GOD

England & Wales · Charity number 1181593

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-01-16

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

## Contact

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**Address** 101 Broad Street  
Birmingham  
B15 1DT

**Phone** 07488245202

**Email** [gracewilliams2001@yahoo.co.uk](mailto:gracewilliams2001@yahoo.co.uk)

## Activities

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**Objects:** HE ADVANCEMENT OF THE CHRISTIAN FAITH IN BIRMINGHAM AND THE SURROUNDING AREAS INCLUDING THROUGH PROVIDING SERVICES FOR PRAYER AND WORSHIP AND PASTORAL CARE AND OUTREACH INTO THE COMMUNITY.

**Activities:** Religious activities in and around birmingham

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,631	£2,974	-	-
2023-12-31	£2,271	£944	-	-
2022-12-31	£1,599	£1,367	-	-
2021-12-31	£0	£1,250	-	-
2020-12-31	£0	£208	-	-

## Trustees

Name	Role	Appointed
<b>Kemar Walker</b>	Chair	2018-01-01
Carol Holding		2018-01-01
Kishana Walker-Lawrence		2018-01-01

**SHILOH TABERNACLE OF GOD**

England & Wales - Charity number 1181593

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# Accounts

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**SHILOH TABERNACLE OF GOD**

**Charity No. 1181593**

**Trustees Report and Unaudited Accounts**

**31 December 2024**

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Charity No. 1181593**

##### **Principal Office**

101 Broad Street  
Broad Street  
Birmingham  
B15 1TD

##### **Trustees**

The following Trustees served during the year:

K Walker  
K Walker-Lawrence  
C Holding  
G Williams

##### **Directors of Corporate Trustees**

G Williams  
C Holding

##### **Accountants**

TTM Accounting Limited  
1 Sepia Way, Wixams  
MK42 6GW

#### **OBJECTIVES AND ACTIVITIES**

The main objective of the church is the advancement of religion to promote, maintain, practice, and increase belief in the supreme being. Providing a place of worship for members of the public, providing pastoral work including visiting the sick and bereaved, teaching Christianity through sermons and groups.

Taking religious assemblies in schools, provision of youth club with Christian ethos.

Promoting Christianity through staging of events, promoting the mission of the church through the provision of activities for senior citizens, parents, toddlers and carrying out prison visits.

#### **ACHIEVEMENTS AND PERFORMANCE**

One regular weekly Sunday church service and children's activities in Birmingham City Centre at a rented venue space at 101 Broad Street, Broad Street, Birmingham B15 1DT.

One monthly midweek service in Birmingham City Centre at a rented space at 101 Broad Street, Broad Street, Birmingham B15 1DT.

Regular youth and young adults' services and activities in Birmingham.

Regular children and creche ministry, where children are encouraged through the teaching of the gospel of grace with engaging and fun based activities.

We demonstrated the love of Jesus by reaching out to the homeless and underprivileged in the community as well as partnering with two homeless charities in the city of Birmingham.

Distribution of relief and care packages to those in need of emergency assistance for matters such as accommodation, counselling, financial assistance and basic everyday items.

Street evangelism in Birmingham town centre continued through the year, mistering to all and praying with those who were open to receiving the gospel.

### **FINANCIAL REVIEW**

The results for the year are shown in the Statement of Financial Activities, which the trustees consider satisfactory.

### **Statement of trustee's responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees.

G Williams  
Trustee  
31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	<u>1,631</u>	<u>2,271</u>
<b>Total</b>		<b>1,631</b>	<b>2,271</b>
<b>Expenditure on:</b>			
Other	3	<u>(2,974)</u>	<u>(944)</u>
<b>Total</b>		<b>(1,343)</b>	<b>(944)</b>
Net gains on investments		<u>-</u>	<u>-</u>
<b>Net expenditure before other gains/(losses)</b>		<b>(1,343)</b>	<b>1,327</b>
<b>Other gains and losses</b>		<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(1,343)</b>	<b>1,327</b>
<b>Reconciliation of funds:</b>			
<b>Total funds carried forward</b>		<u><b>(1,343)</b></u>	<u><b>1,327</b></u>

Balance Sheet at 31 December 2024

	Notes	2024 £
<b>Current Assets</b>		
Cash at bank and in hand		<u>1,148</u> 0
<b>Creditors</b>		
Amount falling due within one year	5	<u>(479)</u>
<b>Net Current Assets</b>		<b>669</b>
<b>Total assets less current liabilities</b>		<u>669</u>
<b>Net liabilities excluding pension asset or liability</b>		<u>669</u>
<b>Total Net Liabilities</b>		<u>669</u>
<b>The Funds of the charity</b>		
<b>Restricted Funds</b>	6	
<b>Unrestricted funds</b>		
General funds	6	<u>669</u> <u>669</u>
<b>Reserves</b>	6	
<b>Total funds</b>		<u>669</u>

Approved by the trustees on 31 December 2024.

And signed on their behalf by:

G Williams  
Trustee  
31 December 2024

## Trustees Annual Report

### Statement of Cash flow for the year ended 31 December 2024

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	(1,343)	1,327
<b>Adjustment for:</b>		
Increase/(Decrease) in trade and other payables	<u>100</u>	<u>254</u>
<b>Net cash provided by/(used in) operating activities</b>	<b><u>(1,243)</u></b>	<b><u>1,581</u></b>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(1,243)</b>	1,581
<b>Cash and cash equivalents at the beginning of the year</b>	<u>2,391</u>	<u>810</u>
<b>Cash and cash equivalents at the end of the year</b>	<b><u>1,148</u></b>	<b><u>2,391</u></b>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	<u>1,148</u>	<u>2,391</u>

## Trustees Annual Report

### Notes to the Accounts

#### 1. Accounting policies

##### **Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to the accounts for previous years.

##### **Fund accounting**

###### *Unrestricted funds*

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

###### *Designated funds*

These are unrestricted funds earmarked by the trustees for particular purposes.

###### *Revaluation funds*

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

###### *Restricted funds*

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### **Income**

###### *Recognition of income*

Income is included in the statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

###### *Income with related expenditure*

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

###### *Donations and legacies*

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

*Tax reclaims on donations and gifts*

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

*Donated services and facilities*

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

*Volunteer help*

The value of any volunteer help received is not included in the accounts.

*Investment income*

This is included in the accounts when receivable.

*Gains/(losses) on revaluation of fixed assets*

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

*Gains/(losses) on investment assets*

This includes any gain or loss on the sale of investments.

**Expenditure**

*Recognition of expenditure*

Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

*Expenditure on raising funds*

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

*Expenditure on charitable activities*

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

*Grants payable*

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

*Governance costs*

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

*Other expenditure*

These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents, and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined pension contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**2. Income from donations and legacies**

<b>Unrestricted</b>	
<b>Funds</b>	<b>Total Funds</b>
<b>£</b>	<b>£</b>
<u>1,631</u>	<u>1,631</u>
<u>1,631</u>	<u>1,631</u>

**3. Other expenditure**

	Unrestricted funds £	Total funds £
Premises Costs	1,050	1,050
Office Expenses	1,874	1,874
Finance Costs	<u>50</u>	<u>50</u>
	<u>2,974</u>	<u>2,974</u>

**4. Staff costs**

No employee received emoluments in excess of £60,000.

**5. Creditors:**

Amounts falling due within one year

	2024 £
Trade creditors	479
Accruals and deferred income	<u>-</u>
	<u>479</u>

**6. Movement in funds**

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
<b>Restricted funds:</b>			
<b>Unrestricted funds:</b>			
General funds	<u>1,631</u>	<u>(2,974)</u>	<u>(1,343)</u>
<b>Revaluation Reserves:</b>			
<b>Total funds</b>	<u>1,631</u>	<u>(2,974)</u>	<u>(1,343)</u>

**7. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	<u>669</u>	<u>-</u>	<u>669</u>
	<u>669</u>	<u>-</u>	<u>669</u>

8. Reconciliation of net debt

	At 1 January 2024	Cash flows	New HP/Finance leases	At 31 December 2024
	£	£	£	£
Cash and cash equivalents	<u>-</u>	<u>1,148</u>	<u>-</u>	<u>1,148</u>
Net debt	<u>-</u>	<u>1,148</u>	<u>-</u>	<u>1,148</u>

Detailed Statement of Financial Activities

	Unrestricted Funds	Total funds
	£	£
<b>Income and endowments from:</b>		
Donations and legacies	<u>1,631</u>	<u>1,631</u>
<b>Total income and endowments</b>	<u><b>1,631</b></u>	<u><b>1,631</b></u>
<b>Expenditure on:</b>		
Other expenditure	(1,050)	(1,050)
	(1,874)	(1,874)
	<u>(50)</u>	<u>(50)</u>
	<u><b>(2,974)</b></u>	<u><b>(2,974)</b></u>
<b>Total of expenditure of other costs</b>	<u><b>(2,974)</b></u>	<u><b>(2,974)</b></u>
<b>Total expenditure</b>	<u><b>(2,974)</b></u>	<u><b>(2,974)</b></u>
Net gains on investments	<u>-</u>	<u>-</u>
<b>Net expenditure</b>	<u><b>(1,343)</b></u>	<u><b>(1,343)</b></u>
<b>Net expenditure before other gains/(losses)</b>	<u><b>(1,343)</b></u>	<u><b>(1,343)</b></u>
Other Gains	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u><b>(1,343)</b></u>	<u><b>(1,343)</b></u>
<b>Reconciliation of funds:</b>		
<b>Total funds carried forward</b>	<u><b>(1,343)</b></u>	<u><b>(1,343)</b></u>

**SHILOH TABERNACLE OF GOD**

England & Wales - Charity number 1181593

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# Accounts

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**SHILOH TABERNACLE OF GOD**

**Charity No. 1181593**

**Trustees Report and Unaudited Accounts**

**31 December 2023**

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### **Charity No. 1181593**

#### **Principal Office**

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Broad Street  
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#### **Trustees**

The following Trustees served during the year:

K Walker  
K Walker-Lawrence  
C Holding  
G Williams

#### **Directors of Corporate Trustees**

G Williams  
C Holding

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## **OBJECTIVES AND ACTIVITIES**

The main objective of the church is the advancement of religion to promote, maintain, practice, and increase belief in the supreme being. Providing a place of worship for members of the public, providing pastoral work including visiting the sick and bereaved, teaching Christianity through sermons and groups.

Taking religious assemblies in schools, provision of youth club with Christian ethos.

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## **ACHIEVEMENTS AND PERFORMANCE**

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We demonstrated the love of Jesus by reaching out to the homeless and underprivileged in the community as well as partnering with two homeless charities in the city of Birmingham.

Distribution of relief and care packages to those in need of emergency assistance for matters such as accommodation, counselling, financial assistance and basic everyday items.

Street evangelism in Birmingham town centre continued through the year, mistering to all and praying with those who were open to receiving the gospel.

### **FINANCIAL REVIEW**

The results for the year are shown in the Statement of Financial Activities, which the trustees consider satisfactory.

#### **Statement of trustee's responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

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Signed on behalf of the charity's trustees.

G Williams  
Trustee  
31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	<u>2,271</u>	<u>2,271</u>
<b>Total</b>		<b>2,271</b>	<b>2,271</b>
<b>Expenditure on:</b>			
Other	3	<u>(944)</u>	<u>(944)</u>
<b>Total</b>		<b>(944)</b>	<b>(944)</b>
Net gains on investments		<u>-</u>	<u>-</u>
<b>Net expenditure before other gains/(losses)</b>		<b>1,327</b>	<b>1,327</b>
<b>Other gains and losses</b>		<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>1,327</b>	<b>1,327</b>
<b>Reconciliation of funds:</b>			
<b>Total funds carried forward</b>		<u><b>1,327</b></u>	<u><b>1,327</b></u>

Balance Sheet at 31 December 2023

	Notes	2023 £
<b>Current Assets</b>		
Cash at bank and in hand		<u>2,391</u> 2,391
<b>Creditors</b>		
Amount falling due within one year	5	<u>(429)</u>
<b>Net Current Assets</b>		<b>1,962</b>
<b>Total assets less current liabilities</b>		<u><b>1,962</b></u>
<b>Net liabilities excluding pension asset or liability</b>		<u><b>1,962</b></u>
<b>Total Net Liabilities</b>		<u><b>1,962</b></u>
<b>The Funds of the charity</b>		
<b>Restricted Funds</b>	6	
<b>Unrestricted funds</b>		
General funds	6	<u>1,962</u> <u>1,962</u>
<b>Reserves</b>	6	
<b>Total funds</b>		<u><b>1,962</b></u>

Approved by the trustees on 31 December 2023.

And signed on their behalf by:

G Williams  
Trustee  
31 December 2023

## Statement of Cash flow for the year ended 31 December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	1,327	232
<b>Adjustment for:</b>		
Increase/(Decrease) in trade and other payables	<u>254</u>	<u>175</u>
<b>Net cash provided by/(used in) operating activities</b>	<u>1,581</u>	<u>407</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	1,581	407
<b>Cash and cash equivalents at the beginning of the year</b>	<u>810</u>	<u>403</u>
<b>Cash and cash equivalents at the end of the year</b>	<u>2,391</u>	<u>810</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	<u>2,391</u>	<u>810</u>

## Notes to the Accounts

### 1. Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to the accounts for previous years.

#### **Fund accounting**

##### *Unrestricted funds*

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

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##### *Revaluation funds*

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

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#### **Income**

##### *Recognition of income*

Income is included in the statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

##### *Income with related expenditure*

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

##### *Donations and legacies*

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

## Trustees Annual Report

### *Tax reclaims on donations and gifts*

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

### *Donated services and facilities*

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

### *Volunteer help*

The value of any volunteer help received is not included in the accounts.

### *Investment income*

This is included in the accounts when receivable.

### *Gains/(losses) on revaluation of fixed assets*

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

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## **Expenditure**

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### *Expenditure on raising funds*

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

### *Expenditure on charitable activities*

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### *Grants payable*

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### *Governance costs*

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

## **Trustees Annual Report**

### *Other expenditure*

These are support costs not allocated to a particular activity.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### **Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents, and trademarks) are carried at cost less accumulated amortisation and impairment losses.

### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity’s policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined pension contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**2. Income from donations and legacies**

<b>Unrestricted</b>	
<b>Funds</b>	<b>Total Funds</b>
<b>£</b>	<b>£</b>
<u>2,271</u>	<u>2,271</u>
<u>2,271</u>	<u>2,271</u>

3. Other expenditure

	Unrestricted funds £	Total funds £
Premises Costs	690	690
Office Expenses	154	502
Finance Costs	<u>100</u>	<u>100</u>
	<u>944</u>	<u>944</u>

4. Staff costs

No employee received emoluments in excess of £60,000.

5. Creditors:

Amounts falling due within one year

	2023 £
Trade creditors	429
Accruals and deferred income	<u>-</u>
	<u>429</u>

6. Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
<b>Restricted funds:</b>			
<b>Unrestricted funds:</b>			
General funds	<u>2,271</u>	<u>(944)</u>	<u>1,327</u>
<b>Revaluation Reserves:</b>			
<b>Total funds</b>	<u>2,271</u>	<u>(944)</u>	<u>1,327</u>

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	<u>1,962</u>	<u>-</u>	<u>1,962</u>
	<u>1,962</u>	<u>-</u>	<u>1,962</u>

8. Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	New HP/Finance leases £	At 31 December 2023 £
Cash and cash equivalents	<u>-</u>	<u>2,391</u>	<u>-</u>	<u>2,391</u>
Net debt	<u>-</u>	<u>2,391</u>	<u>-</u>	<u>2,391</u>

Detailed Statement of Financial Activities

	Unrestricted Funds £	Total funds £
<b>Income and endowments from:</b>		
Donations and legacies	<u>2,271</u>	<u>2,271</u>
<b>Total income and endowments</b>	<u><b>2,271</b></u>	<u><b>2,271</b></u>
<b>Expenditure on:</b>		
Other expenditure	(690)	(690)
	(154)	(154)
	<u>(100)</u>	<u>(100)</u>
	<u><b>(944)</b></u>	<u><b>(944)</b></u>
<b>Total of expenditure of other costs</b>	<u><b>(944)</b></u>	<u><b>(944)</b></u>
<b>Total expenditure</b>	<u><b>(944)</b></u>	<u><b>(944)</b></u>
Net gains on investments	<u>-</u>	<u>-</u>
<b>Net expenditure</b>	<u><b>1,327</b></u>	<u><b>1,327</b></u>
<b>Net expenditure before other gains/(losses)</b>	<u><b>1,327</b></u>	<u><b>1,327</b></u>
Other Gains	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u><b>1,327</b></u>	<u><b>1,327</b></u>
<b>Reconciliation of funds:</b>		
<b>Total funds carried forward</b>	<u><b>1,377</b></u>	<u><b>1,377</b></u>

**SHILOH TABERNACLE OF GOD**

England & Wales - Charity number 1181593

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# Accounts

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**SHILOH TABERNACLE OF GOD**  
**Charity No. 1181593**  
**Trustees Report and Unaudited Accounts**  
**31 December 2022**

**SHILOH TABLERNACLE OF GOD**  
**1181593**  
**Trustees Annual Report**

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**SHILOH TABLERNACLE OF GOD  
1181593**

**Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1181593**

**Principal Office**

101 Broad Street  
Broad Street  
Birmingham  
B15 1TD

**Trustees**

The following Trustees served during the year:

K Walker  
K Walker-Lawrence  
C Holding  
G Williams

**Directors of Corporate Trustees**

G Williams  
C Holding

**Accountants**

TTM Bookkeeping Limited  
31 The Wickets, Luton  
LU2 7JB

**OBJECTIVES AND ACTIVITIES**

The main objective of the church is the advancement of religion to promote, maintain, practice, and increase belief in the supreme being. Providing a place of worship for members of the public, providing pastoral work including visiting the sick and bereaved, teaching Christianity through sermons and groups.

Taking religious assemblies in schools, provision of youth club with Christian ethos.

Promoting Christianity through staging of events, promoting the mission of the church through the provision of activities for senior citizens, parents, toddlers and carrying out prison visits.

**ACHIEVEMENTS AND PERFORMANCE**

One regular weekly Sunday church service and children's activities in Birmingham City Centre at a rented venue space at 101 Broad Street, Broad Street, Birmingham B15 1DT.

One monthly midweek service in Birmingham City Centre at a rented space at 101 Broad Street, Broad Street, Birmingham B15 1DT.

Regular youth and young adults' services and activities in Birmingham.

### **SHILOH TABERNACLE OF GOD**

**1181593**

### **Trustees Annual Report**

Regular children and creche ministry, where children are encouraged through the teaching of the gospel of grace with engaging and fun based activities.

We demonstrated the love of Jesus by reaching out to the homeless and underprivileged in the community as well as partnering with two homeless charities in the city of Birmingham.

Distribution of relief and care packages to those in need of emergency assistance for matters such as accommodation, counselling, financial assistance and basic everyday items.

Street evangelism in Birmingham town centre continued through the year, ministering to all and praying with those who were open to receiving the gospel.

### **FINANCIAL REVIEW**

The results for the year are shown in the Statement of Financial Activities, which the trustees consider satisfactory.

### **Statement of trustee's responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees.

G Williams  
Trustee  
31 December 2022

**SHILOH TABLERNACLE OF GOD**  
**1181593**  
**Trustees Annual Report**

**Statement of Financial Activities for the year ended 31 December 2022**

	Notes	Unrestricted Funds Total Funds 2022 2022 £
<b>Income and endowments from:</b>		
Donations and legacies	2	<u>1,599</u>
<u>1,599</u>		
<b>Total</b>		<b>1,599</b>
<b>1,599</b>		
<b>Expenditure on:</b>		
Other	3	<u>(1,367)</u>
<u>(1,367)</u>		
<b>Total</b>		<b>(1,367)</b>
<b>(1,367)</b>		
Net gains on investments		<u>-</u>
=		
<b>Net expenditure before other gains/(losses)</b>		<b>232</b>
<b>232</b>		
<b>Other gains and losses</b>		<u>-</u>
<u>-</u>		
<b>Net movement in funds</b>		
<b>232</b>		<b>232</b>
<b>232</b>		
<b>Reconciliation of funds:</b>		
<b>Total funds carried forward</b>		<u>232</u>
<b>232</b>		

**SHILOH TABLERNACLE OF GOD  
1181593  
Trustees Annual Report**

**Balance Sheet at 31 December 2022**

	<b>Notes</b>	
<b>2022</b>		
<b>£</b>		
<b>Current Assets</b>		
Cash at bank and in hand		
<u>    810</u>		
810		
<b>Creditors</b>		
Amount falling due within one year	5	<u>    </u>
<u>(175)</u>		
<b>Net Current Assets</b>		
<b>635</b>		
<b>Total assets less current liabilities</b>		<u>    </u>
<b>635</b>		
<b>Net liabilities excluding pension asset or liability</b>		
<u>    635</u>		
<b>Total Net Liabilities</b>		<u>    </u>
<b>635</b>		
<b>The Funds of the charity</b>		

<b>Restricted Funds</b>	6	
<b>Unrestricted funds</b>		
General funds	6	
<u>635</u>		
<u>635</u>		<hr/>
<b>Reserves</b>	6	
<b>Total funds</b>		
<u>635</u>		

Approved by the trustees on 31 December 2022.

And signed on their behalf by:

G Williams  
Trustee  
31 December 2022

**SHILOH TABLERNACLE OF GOD  
1181593  
Trustees Annual Report**

**Statement of Cash flow for the year ended 31 December 2022**

	2022
2021	£
£	£
<b>Cash flows from operating activities</b>	
<b>Net expenditure per Statement of Financial Activities</b>	
232 (1,250)	
<b>Adjustment for:</b>	
Increase/(Decrease) in trade and other payables	<u>175</u>
<u>1,653</u>	
<b>Net cash provided by/(used in) operating activities</b>	<u>407</u>
<u>403</u>	
<b>Net cash from investing activities</b>	<u>-</u>
<u>-</u>	

<b>Net cash from financing activities</b>	_____ -
_____ -	
<b>Net increase/(decrease) in cash and cash equivalents</b>	
407                      403	
<b>Cash and cash equivalents at the beginning of the year</b>	_____
<u>403</u> <u>658</u>	
<b>Cash and cash equivalents at the end of the year</b>	_____ <u>810</u>
<u>1,061</u>	
<b>Components of cash and cash equivalents</b>	
Cash and bank balances	_____ <u>810</u> -
<u>403</u>	

**SHILOH TABLERNACLE OF GOD  
1181593  
Trustees Annual Report**

**Notes to the Accounts**

**1. Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to the accounts for previous years.

### **Fund accounting**

#### *Unrestricted funds*

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

#### *Designated funds*

These are unrestricted funds earmarked by the trustees for particular purposes.

#### *Revaluation funds*

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### *Restricted funds*

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

#### *Recognition of income*

Income is included in the statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

#### *Income with related expenditure*

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

#### *Donations and legacies*

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

## **SHILOH TABLERNACLE OF GOD**

**1181593**

### **Trustees Annual Report**

#### *Tax reclaims on donations and gifts*

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

#### *Donated services and facilities*

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

*Volunteer help*

The value of any volunteer help received is not included in the accounts.

*Investment income*

This is included in the accounts when receivable.

*Gains/(losses) on revaluation of fixed assets*

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

*Gains/(losses) on investment assets*

This includes any gain or loss on the sale of investments.

**Expenditure**

*Recognition of expenditure*

Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

*Expenditure on raising funds*

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

*Expenditure on charitable activities*

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

*Grants payable*

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

*Governance costs*

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

**SHILOH TABLERNACLE OF GOD**

**1181593**

**Trustees Annual Report**

*Other expenditure*

These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents, and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

**SHILOH TABLERNACLE OF GOD**

**1181593**

**Trustees Annual Report**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Pension costs**

The charity operates a defined pension contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## **2. Income from donations and legacies**

**Unrestricted  
Funds**

**Total Funds**

**£**

**£**

	<u>1,599</u>
<u>1,599</u>	
<u>1,599</u>	<u>1,599</u>
<u>1,599</u>	

**SHILOH TABERNACLE OF GOD  
1181593  
Trustees Annual Report**

**3. Other expenditure**

	<b>Unrestricted</b>	<b>funds</b>
	<b>Total funds</b>	
	<b>£</b>	
	<b>£</b>	
Premises Costs	690	
Office Expenses	502	
Finance Costs	<u>175</u>	
<u>175</u>	<u>1,367</u>	<u>    </u>
<u>1,367</u>		

**4. Staff costs**

No employee received emoluments in excess of £60,000.

**5. Creditors:**

Amounts falling due within one year

**2019**

**£**

Trade creditors

175

Accruals and deferred income

    

175

**6. Movement in funds**

**Incoming  
resources  
(including**

**other  
December  
gains/losses)  
2022**

**At 31**

**Resources  
expended**

	£	£	£
<b>Restricted funds:</b>			
<b>Unrestricted funds:</b>			
General funds		1,599	
(1,367)	232		
<b>Revaluation Reserves:</b>			
<b>Total funds</b>		<b>1,599</b>	<b>(1,367)</b>
	<u>232</u>		

#### 7. Analysis of net assets between funds

	Unrestricted	Restricted
	funds	funds
	Total funds	
	£	£
Net current assets	635	-
<u>635</u>	<u>635</u>	<u>-</u>
<u>635</u>		

**SHILOH TABLERNACLE OF GOD**  
**1181593**  
**Trustees Annual Report**

#### 8. Reconciliation of net debt

	At 31	At 1 January	Cash flows	New
	December	December	2022	HP/Finance
		2022	2022	leases
	£	£	£	£
Cash and cash equivalents	810	-	810	-
<u>810</u>				
Net debt	810	-	810	-
<u>810</u>				

## Detailed Statement of Financial Activities

<b>Total funds</b>	<b>Unrestricted Funds</b>
<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>	
Donations and legacies	<u>1,599</u>
<u>1,599</u>	
<b>Total income and endowments</b>	<u>                    </u>
<b><u>1,599</u>      <u>1,599</u></b>	
<b>Expenditure on:</b>	
Other expenditure	(690)
(690)	(502)
(502)	<u>(175)</u>
(175)	<u><b>(1,367)</b></u>
<b><u>(1,367)</u></b>	
<b>Total of expenditure of other costs</b>	<u><b>(1,367)</b></u>
<b><u>(1,367)</u></b>	
<b>Total expenditure</b>	<u><b>(1,367)</b></u>
<b><u>(1,367)</u></b>	
Net gains on investments	<u>-      -</u>
<b>Net expenditure</b>	<u><b>232</b></u>
<b><u>232</u></b>	
<b>Net expenditure before other gains/(losses)</b>	<u>                    </u>
<b><u>232</u>      <u>232</u></b>	
Other Gains	<u>-      -</u>
<b>Net movement in funds</b>	<u>                    </u>
<b><u>232</u>      <u>232</u></b>	
<b>Reconciliation of funds:</b>	
<b>Total funds carried forward</b>	<u><b>232</b></u>
<b><u>232</u></b>	

**SHILOH TABERNACLE OF GOD**

England & Wales - Charity number 1181593

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# Accounts

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SHILOH TABERNACLE OF GOD

Charity No. 1181593

Trustees' Report and Unaudited Accounts

31 December 2021

SHILOH TABERNACLE OF GOD

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1181593

Principal Office

101 Broad Street

Broad Street

Birmingham

B15 1TD

Trustees

The following Trustees served during the year:

W. Grady

C. Holding

K. Walker

G. Williams

Directors of Corporate Trustees

Grace Williams

Carol Holding

Accountants

GDG Accounting Services Ltd

WEST MIDLANDS HOUSE

GIPSY LANE

WILLENHALL

WV13 2HA

#### OBJECTIVES AND ACTIVITIES

The main objective of the church is The Advancement of Religion which is to promote or maintain or practice it and increase belief in the supreme being or entity that is the object or focus of the religion.

Providing a place of worship for members of the public, providing pastoral work including visiting the sick and the bereaved, teaching Christianity through sermons and groups, taking religious assemblies in schools, Provision of youth club with christian ethos, Promoting Christianity through staging of events, Promoting the mission of the church through the provision of activities for senior citizens parents and toddlers and carrying out prison visits.

A large charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A large charity must provide an explanation how the achievement of its aims will further its legal purposes...

A large charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A large charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A large charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

## ACHIEVEMENTS AND PERFORMANCE

One regular weekly Sunday church service and children's activities in Birmingham City

Centre at contracted rented venue space at 101brad Street, Birmingham B15 1DT

One monthly midweek service in Birmingham City Centre at contracted rented venue space

Regular Youth and Young Adults services and activities in Birmingham

Regular Children and Creche ministry, where children are encouraged through the teaching of the gospel of grace with engaging and fun based activities

In reaching out to the homeless and underprivileged, we demonstrated the love of Jesus by partnering with two Homeless Charities in the city of Birmingham

Distribution of relief to people in need of emergency assistance for matters such as accommodation, counselling, and financial assistance

Street Evangelism in Birmingham town centre continued this year, ministering to all and praying with those who were open to receiving the gospel.

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

## FINANCIAL REVIEW

The results for the year are shown in the Statement of Financial Activities, which the Trustees consider satisfactory

## PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

G. Williams  
Trustee  
31 December 2021

SHILOH TABERNACLE OF GOD  
Statement of Financial Activities  
for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Expenditure on:				
Other	3	1,250	1,250	208
Total		<u>1,250</u>	<u>1,250</u>	<u>208</u>
Net gains on investments		-	-	-
Net expenditure		<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Other gains and losses				
Net movement in funds		<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Reconciliation of funds:				
Total funds carried forward		<u><u>(1,250)</u></u>	<u><u>(1,250)</u></u>	<u><u>(208)</u></u>

SHILOH TABERNACLE OF GOD

Balance Sheet

at 31 December 2021

Charity No. 1181593	2021	2020
	£	£
Current assets		
Cash at bank and in hand	403	658
	<u>403</u>	<u>658</u>
Creditors: Amount falling due within one year	5 (1,653)	-
Net current (liabilities)/assets	<u>(1,250)</u>	<u>658</u>
Total assets less current liabilities	(1,250)	658
Net (liabilities)/assets excluding pension asset or liability	<u>(1,250)</u>	<u>658</u>
Total net (liabilities)/assets	<u><u>(1,250)</u></u>	<u><u>658</u></u>
The funds of the charity		
Restricted funds	6	
Unrestricted funds	6	
General funds	(1,250)	-
	<u>(1,250)</u>	<u>-</u>
Reserves	6	
Total funds	<u><u>(1,250)</u></u>	<u><u>-</u></u>

Approved by the trustees on 31 December 2021

And signed on their behalf by:

G. Williams

Trustee

31 December 2021

# SHILOH TABERNACLE OF GOD

## Notes to the Accounts

for the year ended 31 December 2021

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

## SHILOH TABERNACLE OF GOD

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## SHILOH TABERNACLE OF GOD

### Notes to the Accounts

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

SHILOH TABERNACLE OF GOD

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
Expenditure on:		
Other	208	208
Total	<u>208</u>	<u>208</u>
Net income	<u>(208)</u>	<u>(208)</u>
Net income before other gains/(losses)	(208)	(208)
Other gains and losses:		
Net movement in funds	<u>(208)</u>	<u>(208)</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>(208)</u></u>	<u><u>(208)</u></u>

3 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
	1,250	1,250	208
	<u>1,250</u>	<u>1,250</u>	<u>208</u>

4 Staff costs

No employee received emoluments in excess of £60,000.

5 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,653	-
	<u>1,653</u>	<u>-</u>

SHILOH TABERNACLE OF GOD

Notes to the Accounts

6 Movement in funds

	Resources expended	At 31 December 2021
	£	£
Restricted funds:		
Unrestricted funds:		
General funds	(1,250)	(1,250)
Revaluation Reserves:		
Total funds	<u>(1,250)</u>	<u>(1,250)</u>

7 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	403	(1,653)	(1,250)
	<u>403</u>	<u>(1,653)</u>	<u>(1,250)</u>

8 Reconciliation of net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash and cash equivalents	658	(255)	403
	<u>658</u>	<u>(255)</u>	<u>403</u>
Net debt	<u>658</u>	<u>(255)</u>	<u>403</u>

## SHILOH TABERNACLE OF GOD

## Statement of Cash flows

for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(1,250)	(208)
Adjustments for:		
Increase/(Decrease) in trade and other payables	1,653	(7,603)
Net cash provided by/(used in) operating activities	<u>403</u>	<u>(7,811)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	403	(7,811)
Cash and cash equivalents at the beginning of the year	658	866
Cash and cash equivalents at the end of the year	<u>1,061</u>	<u>(6,945)</u>
Components of cash and cash equivalents		
Cash and bank balances	403	658
	<u>403</u>	<u>658</u>

SHILOH TABERNACLE OF GOD  
Detailed Statement of Financial Activities  
for the year ended 31 December 2021

	2021	Total funds 2021	Total funds 2020
	£	£	£
Income and endowments from:			
Expenditure on:			
Other expenditure	1,250	1,250	208
	<u>1,250</u>	<u>1,250</u>	<u>208</u>
Total of expenditure of other costs	<u>1,250</u>	<u>1,250</u>	<u>208</u>
Total expenditure	1,250	1,250	208
Net gains on investments	-	-	-
	<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Net expenditure	<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Net expenditure before other gains/(losses)	<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Other Gains	-	-	-
Net movement in funds	<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>(1,250)</u>	<u>(1,250)</u>	<u>(208)</u>

**SHILOH TABERNACLE OF GOD**

England & Wales - Charity number 1181593

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# Accounts

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SHILOH TABERNACLE OF GOD

Charity No. 1181593

Trustees' Report and Unaudited Accounts

31 December 2020

SHILOH TABERNACLE OF GOD

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Detailed Statement of Financial Activities	- 18-22

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1181593

Principal Office

101 Broad Street

Broad Street

Birmingham

B15 1TD

Trustees

The following Trustees served during the year:

W. Grady

C. Holding

K. Walker

G. Williams

Directors of Corporate Trustees

Grace Williams

Carol Holding

Accountants

GDG Accounting Services Ltd

WEST MIDLANDS HOUSE

GIPSY LANE

WILLENHALL

WV13 2HA

#### OBJECTIVES AND ACTIVITIES

The main objective of the church is The Advancement of Religion which is to promote or maintain or practice it and increase belief in the supreme being or entity that is the object or focus of the religion.

Providing a place of worship for members of the public, providing pastoral work including visiting the sick and the bereaved, teaching Christianity through sermons and groups, taking religious assemblies in schools, Provision of youth club with christian ethos, Promoting Christianity through staging of events, Promoting the mission of the church through the provision of activities for senior citizens parents and toddlers and carrying out prison visits.

#### ACHIEVEMENTS AND PERFORMANCE

One regular weekly Sunday church service and children's activities in Birmingham City Centre at contracted rented venue space at 101brad Street, Birmingham B15 1DT

One monthly midweek service in Birmingham City Centre at contracted rented venue space

Regular Youth and Young Adults services and activities in Birmingham

Regular Children and Creche ministry, where children are encouraged through the teaching of the gospel of grace with engaging and fun based activities

In reaching out to the homeless and underprivileged, we demonstrated the love of Jesus by partnering with two Homeless Charities in the city of Birmingham

Distribution of relief to people in need of emergency assistance for matters such as accommodation, counselling, and financial assistance

Street Evangelism in Birmingham town centre continued this year, ministering to all and praying with those who were open to receiving the gospel.

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

#### FINANCIAL REVIEW

The results for the year are shown in the Statement of Financial Activities, which the Trustees consider satisfactory

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

G. Williams  
Trustee  
31 December 2020

SHILOH TABERNACLE OF GOD  
Statement of Financial Activities

for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	2020 £	2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	2	-	-	-	-	(1,746)
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Other	3	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,746)</b>
Expenditure on:						
	#VAL					
Raising funds	UE!	-	-	-	-	-
Charitable activities	4	-	-	-	-	-
	#VAL					
Other	UE!	208	-	-	208	4,991
<b>Total</b>		<b>208</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>4,991</b>
Net gains on investments		-	-	-	-	-
<b>Net expenditure</b>		<b>(208)</b>	<b>-</b>	<b>-</b>	<b>(208)</b>	<b>(6,737)</b>
Transfers between funds		-	-	-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(208)</b>	<b>-</b>	<b>-</b>	<b>(208)</b>	<b>(6,737)</b>
Other gains and losses						
Gains on revaluation of fixed assets		-	-	-	-	-
Actuarial Gains on defined benefit pension schemes		-	-	-	-	-
Other Gains		-	-	-	-	-
<b>Net movement in funds</b>		<b>(208)</b>	<b>-</b>	<b>-</b>	<b>(208)</b>	<b>(6,737)</b>
Reconciliation of funds:						
Total funds brought forward		-	-	-	-	-
<b>Total funds carried forward</b>		<b>(208)</b>	<b>-</b>	<b>-</b>	<b>(208)</b>	<b>(6,737)</b>

SHILOH TABERNACLE OF GOD

Balance Sheet

at 31 December 2020

Charity No. 1181593	2020	2019
	£	£
Fixed assets		
Intangible assets	-	-
Tangible assets	-	-
Investments	-	-
	<u>-</u>	<u>-</u>
Current assets		
Stocks	6 -	-
Debtors	7 -	-
Investments	-	-
Cash at bank and in hand	658	866
	<u>658</u>	<u>866</u>
Creditors: Amount falling due within one year	8 -	(7,603)
Net current assets/(liabilities)	658	(6,737)
Total assets less current liabilities	658	(6,737)
Creditors: Amounts falling due after more than one year	-	-
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>
Net assets/(liabilities) excluding pension asset or liability	658	(6,737)
Defined benefit pension scheme asset	-	-
Total net assets/(liabilities)	<u>658</u>	<u>(6,737)</u>
The funds of the charity		
Restricted funds	9	
Endowment funds	-	-
Restricted income funds	-	-
	<u>-</u>	<u>-</u>
Unrestricted funds	9	
General funds	(208)	-
Designated funds	-	-
	<u>(208)</u>	<u>-</u>
Reserves	9	
Revaluation reserve	-	-
Pension reserve	-	-
	<u>-</u>	<u>-</u>
Total funds	<u>(208)</u>	<u>-</u>

Approved by the trustees on 31 December 2020

And signed on their behalf by:

SHILOH TABERNACLE OF GOD  
Balance Sheet

G. Williams  
Trustee  
31 December 2020

# SHILOH TABERNACLE OF GOD

## Notes to the Accounts

for the year ended 31 December 2020

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

## SHILOH TABERNACLE OF GOD

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

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

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## SHILOH TABERNACLE OF GOD

### Notes to the Accounts

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

SHILOH TABERNACLE OF GOD  
Notes to the Accounts

2 Income from donations and legacies

Unrestricted	Restricted	Endowment	Total 2020	Total 2019
£	£	£	£	£
-	-	-	-	(1,746)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,746)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,746)</u>

Donated goods, facilities and services received

Total 2020	Total 2019
£	£
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

3 Other income

Unrestricted	Restricted	Endowment	Total 2020	Total 2019
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



SHILOH TABERNACLE OF GOD

Notes to the Accounts

6 Stocks

	2020	2019
	£	£
Raw materials and consumables	-	-
Work in progress	-	-
Finished goods	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Carrying value analysed by activities	2020	2019
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7 Debtors

	2020	2019
	£	£
Trade debtors	-	-
VAT recoverable	-	-
Other debtors	-	-
Prepayments and accrued income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Amounts included within Other debtors that fall due after more than one year	<u>-</u>	<u>-</u>

SHILOH TABERNACLE OF GOD

Notes to the Accounts

8 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	-	-
Other loans	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	4,944
Corporation tax	-	-
Other taxes and social security	-	-
Loans from trustees	-	-
Other creditors	-	-
Accruals and deferred income	-	2,659
	<u>-</u>	<u>7,603</u>

Movement of the deferred income

	2020	2019
	£	£
At 1 January	-	-
Deferred	-	-
Released	-	-
At 31 December	<u>-</u>	<u>-</u>

SHILOH TABERNACLE OF GOD

Notes to the Accounts

9 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2020 £
Restricted funds:					
Endowment funds:	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Total</i>	-	-	-	-	-
Restricted income funds:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Total</i>	-	-	-	-	-
Unrestricted funds:					
General funds	-	-	(208)	-	(208)
Designated funds:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Total</i>	-	-	-	-	-
Revaluation Reserves:					
Endowment funds:	-	-			-

SHILOH TABERNACLE OF GOD  
Notes to the Accounts

	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<i>Total</i>	<u>-</u>	<u>-</u>		<u>-</u>
Restricted funds:				
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
<i>Total</i>	<u>-</u>	<u>-</u>		<u>-</u>
Unrestricted funds:				
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
<i>Total</i>	<u>-</u>	<u>-</u>		<u>-</u>
Revaluation fund	-	-		-
<i>Total revaluation reserves</i>	<u>-</u>	<u>-</u>		<u>-</u>
Total funds	<u>-</u>	<u>-</u>	<u>(208)</u>	<u>-</u>
Pension reserve	<u>-</u>			<u>-</u>

Purposes and restrictions in relation to the funds:

Endowment funds:

Restricted funds:

Designated funds:

SHILOH TABERNACLE OF GOD  
Detailed Statement of Financial Activities  
for the year ended 31 December 2020

	2020	2020	2020	Total funds 2020	Total funds 2019
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	-	-	-	-	(1,746)
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	(1,746)
Charitable activities	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other trading activities	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Investments	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total income and endowments	-	-	-	-	(1,746)
Expenditure on:					
Costs of generating donations and legacies	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

SHILOH TABERNACLE OF GOD  
Detailed Statement of Financial Activities

	-	-	-	-	-
Costs of other trading activities	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Investment management costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total of expenditure on raising funds	-	-	-	-	-
Charitable activities	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Grants made	-	-	-	-	-
	-	-	-	-	-
Governance costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total of expenditure on charitable activities	-	-	-	-	-
Other expenditure	208	-	-	208	2,591
	-	-	-	-	2,400
	-	-	-	-	-
	-	-	-	-	-
Bank loan and overdraft interest payable	-	-	-	-	-
Other interest payable	-	-	-	-	-
Corporation tax charge/(credit)	-	-	-	-	-
	208	-	-	208	4,991
Employee costs					
Salaries/wages	-	-	-	-	-
Directors' remuneration	-	-	-	-	-
Employer's NIC	-	-	-	-	-
Pension costs	-	-	-	-	-

SHILOH TABERNACLE OF GOD

Detailed Statement of Financial Activities

Staff entertainment	-	-	-	-	-
Staff recruitment	-	-	-	-	-
Staff training	-	-	-	-	-
Staff welfare	-	-	-	-	-
Temporary staff	-	-	-	-	-
	-	-	-	-	-
Motor and travel costs					
Vehicles - General costs	-	-	-	-	-
Vehicles - Leasing and hire costs	-	-	-	-	-
Vehicles - Fuel	-	-	-	-	-
Vehicles - Insurance and licences	-	-	-	-	-
Vehicles - Repairs and maintenance	-	-	-	-	-
Travel and subsistence	-	-	-	-	-
Business mileage costs reimbursed	-	-	-	-	-
Fares	-	-	-	-	-
	-	-	-	-	-
Premises costs					
Rent	-	-	-	-	-
Rates	-	-	-	-	-
Light, heat and power	-	-	-	-	-
Premises cleaning	-	-	-	-	-
Premises insurances	-	-	-	-	-
Premises repairs and maintenance	-	-	-	-	-
Other premises costs	-	-	-	-	-
	-	-	-	-	-
General administrative costs, including depreciation and amortisation					
Amortisation	-	-	-	-	-
Depreciation of land and buildings	-	-	-	-	-
Depreciation of	-	-	-	-	-
Depreciation of	-	-	-	-	-
Depreciation of	-	-	-	-	-
Loss on disposal of intangible fixed assets	-	-	-	-	-
Loss on disposal of tangible fixed assets	-	-	-	-	-
Impairment losses - intangible FA	-	-	-	-	-
Impairment losses - tangible FA/investments	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges	-	-	-	-	-
Equipment expensed	-	-	-	-	-

SHILOH TABERNACLE OF GOD

Detailed Statement of Financial Activities

Equipment leasing and hire charges	-	-	-	-	-
Equipment repairs and maintenance	-	-	-	-	-
Exchange rate (gain)/loss	-	-	-	-	-
General insurances	-	-	-	-	-
Information and publications	-	-	-	-	-
Postage and couriers	-	-	-	-	-
Software, IT support and related costs	-	-	-	-	-
Stationery and printing	-	-	-	-	-
Subscriptions	-	-	-	-	-
Sundry expenses	-	-	-	-	-
Telephone, fax and broadband	-	-	-	-	-
	-	-	-	-	-
Legal and professional costs					
Audit/Independent examination fees	-	-	-	-	-
Accountancy and bookkeeping	-	-	-	-	-
Consultancy fees	-	-	-	-	-
Management charges	-	-	-	-	-
Solicitor's fees	-	-	-	-	-
Other legal and professional costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total of expenditure of other costs	208	-	-	208	4,991
Total expenditure	208	-	-	208	4,991
Net gains on investments	-	-	-	-	-
Net expenditure	(208)	-	-	(208)	(6,737)
Transfers between funds	-	-	-	-	-
Net expenditure before other gains/(losses)	(208)	-	-	(208)	(6,737)
Other recognised gains and losses					
Gains on revaluation of fixed assets	-	-	-	-	-
Actuarial Gains on defined benefit pension schemes	-	-	-	-	-
Other Gains	-	-	-	-	-
Net movement in funds	(208)	-	-	(208)	(6,737)
Reconciliation of funds:					
Total funds brought forward	-	-	-	-	-
Total funds carried forward	(208)	-	-	(208)	(6,737)

