

**Charity no. 1182130**

**Mount Shiloh Apostolic Church CIO**

**Trustees Report and Accounts  
For the year ended**

**31 March 2022**

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**For the year ended 31 March 2022**

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**Reference and Administrative Details**

**Trustees**

Pastor Gilroy Brown (Chair)  
Sister Phoebe Brown (Trustee)  
Sonia Bennett(Trustee)  
Michael Griffin(trustee)  
Shemaine Brade(Trustee)

**Principal address:**

Mount Shiloh House  
Hickman Avenue  
Wolverhampton  
WV12BS

**Bankers**

Barclays Bank  
Queens Square  
Wolverhampton  
WV1 1DS

**Independent Examiners**

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

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## **Trustees Report**

The Trustees present their report and financial statement for the year ending 31<sup>st</sup> March 2022. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **Introduction**

Mount Shiloh Apostolic Church presents its report as a charitable incorporated Organisation CIO.

The church became charitable incorporated Organisation (CIO) in 19 February 2019 to take forward the work of the unincorporated association. This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Mount Shiloh Apostolic Church was a Branch member of Bethel United Church of Jesus Christ (Apostolic) UK up to and until 19 February 2019.

Mount Shiloh Apostolic Church CIO is currently an Independent, autonomous Church. It shall fellowship with Bethel United Church of Jesus Christ U.K and other sister churches within the Bethel Fellowship of Churches which pursues similar aims and signposts local beneficiaries to our services.

## **Aims and purposes**

Mount Shiloh Apostolic Church has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Wolverhampton and the surrounding area, evangelism, social and community.

Mount Shiloh Apostolic Church services and worship are through scriptures, prayer, singing and music.

## **Objectives and Activities**

Mount Shiloh Apostolic Church is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Wolverhampton.



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**Trustees Report (continued)**

**Achievements and Performance**

Below is a summary of the activities undertaken by Mount Shiloh Apostolic after the pandemic. Efforts were made to resume our operations and to improve outcomes.

These activities are based on our strategic plan for church development and growth; covering the areas of worship, team work, finance and outreach. These areas are also aligned with **Bethel National Vision** which is to **“To Win Souls and Grow Disciples”**

**Team Meetings**

During the period of March 2021 - April 2022 the following team meetings (Trustees, (Spiritual Leadership Team Admin/Business, Nu Shiloh Initiative, Bible Studies and the Maintenance Team) were held face to face also via zoom.

**Outcome**

There was still a great sense of unity and purpose in spite of the fact that a lot of our communication took place online:

- **SLT**

There was a greater emphasis on the spiritual growth of the congregation and the development of leaders. The leading of church services was delegated more widely among the group.

- **Bible School Team**

Bible teaching took place during our midweek fellowship sessions. We also introduced the New Life Programme aimed at supporting the newly converted congregants and non-church members who were interested in knowing more about the gospel.

- **Community Programme**

The NU Shiloh Initiative was established in order to develop a programme using the church as a based and to network with similar organisations in the wider community. These include:

- Churches For Positive Change (C4PC) - an inter-denomination group of churches acting as advocates for the Afro Caribbean Community

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**Trustees Report (continued)**

- Wolverhampton Learning Platform (WLP) - a collective of churches and community organisation, seeking to use their premises to facilitate adult education provision.
- No Limits to Health CIC – a community programme (situated on the premises of Mount Shiloh) that promotes health and fitness through cycling. The programme was launched at the official opening of the Bike Hub in March 2022.
- Bilston Resource Centre (BRC) – a local church/ community organisation which joined us as a strategic partner, identifying areas of need in the local community.
- Informal forums with Councillors to discuss the Councils priorities and attending a consultation sessions between residents and the city council.

**- Maintenance**

Continuation and completion of our refurbishment programme on Shiloh House (painting & floor replacement) and the Admin Office (re painted and refurbished).

Landscaping at the rear of the property for aesthetic purposes in preparation for the launch of the Bike Hub.

**- Events**

We did not hold our annual Evangelistic meeting in November due to a busy calendar of activities in the district. This included going out to events as well as being host. We did however host the following community engagement events which proved to be successful:

- Creative fun week – 4 days of creative art activates in August
- Community market – a sales fair and fun day for families
- Fellowship meal – the first since lockdown

**- New Converts**

Attendance increased and as a result we conducted two baptisms.

**Conclusions**

Through hard work, creative planning and team work, we were able to establish a firm foundation for growth.



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**Trustees Report (continued)**

**Statement of Trustees' responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**Structure, Governance And Management**

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ, and following a mode of baptism as per Acts 2v38.

A trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance, or may be raised by members' in General Congregational Church meeting for further consideration by the Trustees. The Constitution permits decisions to be made at a General Congregational Church meeting by a simple majority; Mount Shiloh Apostolic Church seeks to work by consensus wherever possible.

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**Trustees Report (continued)**

**Public Benefit**

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By:-

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

**Financial Review**

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation.

The Church is dependents on its membership working as volunteers in all aspects of the church's life, a number of these activities and initiatives operate with minimal impact on the church's finances, but nevertheless contribute substantially to the achievement of the church's overall charitable objectives.

Total receipts on ordinary unrestricted funds were £27,616 (£19,910-2021) and are detailed in the financial statements.

£23,477 (£23,072-2021) was spent to provide the Christian ministry.

The net result for the year was a loss of £4,139 (- £3,162-2021) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2022 for unrestricted funds totalled £617,205 (£613,066-2021).

**Reserve Policy**

It is Mount Shiloh Apostolic Church Policy to maintain reserve in two forms. Property from which it operates from, and liquid funds. These are for use in future projects supporting the charity's objectives.

**Risk Management**

The trustees have examined the major risks which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.



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**Trustees Report (continued)**

**Plans for the future**

- Continue to developing the services offered

**Approved by the board Trustees and signed on its behalf by:**

*Gilroy Brown*

Gilroy Brown (Apr 10, 2023 17:40 GMT+1)

**Gilroy Brown -Chair**  
**April 2023**

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**Independent examiner's report to Mount Shiloh Apostolic Church**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 10 to 14.

**Respective responsibilities of the Committee and the examiner**

The trustees are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- State whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 145 of the 2011 Act; and
- to prepare financial statements,, which accord with the accounting records and comply with the requirements of the 2011 Act and with the principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Donovan Modest*

Donovan St H Modest ACG  
Modest & Co Financial Services Ltd  
189 Greenhill Avenue ,Sheffield, S8 7TJ  
April 2023

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**Statement of Financial Activities**

	Notes	Unrestricted Fund	Total Fund	Total Fund
		31 March 2022	31 March 2022	31 March 2021
		£	£	£
<b>INCOMING RESOURCES</b>				
Donation and Legacies	2	21,142	21,142	19,910
Other Income	3	6,474	6,474	-
<b>TOTAL INCOMING RESOURCES</b>		<b>27,616</b>	<b>27,616</b>	<b>19,910</b>
<b>RESOURCES EXPENDED</b>				
Expenditure on charitable activities	4	23,477	23,477	23,072
<b>TOTAL RESOURCES EXPENDED</b>		<b>23,477</b>	<b>23,477</b>	<b>23,072</b>
<b>NET INCOMING RESOURCES</b>		<b>4,139</b>	<b>4,139</b>	<b>(3,162)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		613,066	613,066	613,066
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>617,205</b>	<b>617,205</b>	<b>613,066</b>



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**Balance Sheet as at 31 March 2022**

		31 March 2022		31 March 2021	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Freehold property/ Building Improvements	6		600,000		600,000
Fixtures/Fittings/Furniture/ Office Equipment	6		1,922		1,604
Printing/Audio/Catering/Technical Equipment/Heating Equipment			8,458		6,267
Computer & laptops	6		720		-
<b>Total Fixed Assets</b>			611,100		607,871
<b>Current Assets</b>					
Cash at Bank and in hand		6,505		2,433	
Other Assets					
<b>Total Current Assets</b>		6,505		2,433	
<b>Liabilities</b>					
Creditors falling due within one year	7	(400)		(400)	
<b>Net Current assets</b>			6,105		2,033
<b>Total Assets less Current Liabilities</b>			617,205		609,904
<b>Creditors: falling due after more than 1 year</b>					
<b>Total Net assets</b>			617,205		609,904
<b>Funds of the charity</b>					
Restricted and Unrestricted Funds			617,205		609,904

The notes on pages 12 to 14 form part of these financial statements

Approved by the board Trustees and signed on its behalf by:

Gilroy Brown  
Gilroy Brown (Apr 10, 2023 17:40 GMT+1)

**Gilroy Brown -Chair**  
**April 2023**

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**Notes to the financial statements for the year ended 31 March 2022**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	not provided
Fixtures & Fittings & Office Equipment	20% straight line
Printing/Audio/ Catering /Technical Equipment	
/Heating System	10% straight line
Computer & Laptops	20% straight line
Motor Vehicles	25 % Reducing balance

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Notes to the financial statements for the year ended 31 March 2022

**2 Donation and Legacies**

	31 March 2022	31 March 2022	31 March 2021
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Tithes & Offering	21,142	21,142	19,910

**3 Other Income**

	31 March 2022	31 March 2022	31 March 2021
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donation	6,474	6,474	1,235

**4 Analysis of expenditure on charitable activities**

	31 March 2022	31 March 2021
	£	£
Administration	723	1,743
Financing Cost	-	69
Depreciation on tangible assets: Owned by the Charity	2,421	1,856
Loss on Disposal of Asset		1,610
Governance Cost	36	81
Insurance	2,768	2,325
Utilities	5,461	4,632
Accountancy fees	400	400
Marketing / Advertising/Promotion		315
Transportation & Travel		
Ecclesiastical Support Cost	1,540	
Mission & Ministry Cost	2,595	659
Stipend	1,400	
Property Expenses	4,291	6,245
Supplies & Services	450	865
Equipment Purchase/ Repairs/ Maintenance	105	
Miscellaneous Expenses	1,287	2,272
<b>Total</b>	<b>23,477</b>	<b>23,072</b>



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**5. Related party and trustees' remuneration**

Trustees received emoluments of £1,400 (2021-£nil).

A travel and subsistence policy is available for trustees. The policy has been developed with due heed to the Charity Commission guidance. Travel and subsistence costs are refunded to trustees on submission a claim with supporting receipts and payment is subject to compliance with the policy. The policy will be reviewed annually to ensure these remains appropriate.

**6 Tangible Fixed Assets**

	Freehold Property/Building Improvements	Fixtures/ Fittings/ Office Equipment	Printing/Audio /Catering/Technical Equipment/Heating System	Computer& Laptops	Total
	£	£	£	£	£
<b>Cost</b>					
1 April 2021	600,000	4,010	8,239	-	612,249
Additions		1,400	3,350	900	5,650
Surplus on revaluation					
Disposal					
At 31 March 2022	600,000	5,410	12,489	900	617,899
<b>Depreciation</b>					
At 1 April 2021		2,406	1,972	-	4,378
Charge for the year		1,082	1,159	180	2,421
<b>On disposals</b>					
At 31 March 2022	-	3,488	3,131	180	6,799
<b>Net book value</b>					
At 31 March 2022	600,000	1,922	8,458	720	611,100

**7. Creditors**

	31 March 2022	31 March 2021
	£	£
Creditors: amounts falling due within one year(Accountant's Invoice)	400	400
Total	400	400