

Charity no. 1182130

Mount Shiloh Apostolic Church CIO

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

31 March 2023

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Content	Page
Reference and Administrative Details	2
Trustees Report	3-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-16

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

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

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report

The Trustees present their report and financial statement for the year ending 31st March 2023. 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.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report (continued)

Achievements and Performance

Introduction

The year between April 2022- March 2023 can best be described as a period of challenges, opportunities, and growth. With our limited resources, Mount Shiloh Church managed to achieve successful results in the midst of adverse conditions.

Our greatest challenge came in the form of limited finances and the need to upgrade parts of our church premises to comply with Health and Safety/ building regulations. A comprehensive building survey was conducted in the spring of 2022. This survey highlighted a range of concerns; the most important being:

- Partial re wiring and the installation of new circuit boards.
- Replacement and installation of new fire doors throughout the premises
- Replacement of all fire extinguishers
- PAT for all electrical equipment

Other priorities included replacement of weather worn external doors, faulty guttering and the replacement of an antiquated boiler which broke down in the middle of the winter period. Like many Churches after the pandemic, we were aware of the need to reach out to the most vulnerable members of our local community (elderly, lonely, infirm, unemployed young people). We needed to ensure that we were equipped to assist in empowering those in greatest need.

Actions Taken to Address Challenges

1. As the Trustees we had to be very proactive and strategic in addressing the challenges we faced in 2021-2022. We held 7 meetings over 12 months to agree on our priorities, formulate a spending plan and establishing a monitoring system to ensure that deadlines were met. The regularity of meetings, though demanding ,enabled us to keep on track. There are still some priorities to be addressed.
2. In the spring of 2022, the Nu Shiloh Initiative ceased operating and was removed from the register at Companies House. However, the Community Programme continued as a purely voluntary initiative, forming a basis of what has now become the Mount Shiloh Community Health and Well Being Hub (established in 2023). During the summer 2022 the church became a key partner and facilitator in local networks, consisting of churches, community organisations and the City Council. This included:
 - Hosting a Youth Employment Forum a partnership with the City Council and Youth Department.
 - Hosting a Local Residents Community Forum with representatives from the City Council – discussing the impact of the Councils Strategy on the lives of its residents.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report (continued)

- Being part of the Churches for Positive Change (C4PC) and Community's against Racism Enterprise addressing the social needs of the African Caribbean Community in collaboration with the City Council.
- Contributing toward the C4PC annual family day at Heath Town Park (catering and general supervision) / attended by 3000 plus people.
- Networking with local Councillors to hold local meetings at the church. discussing church/local community needs.
- Organising holiday playschemes for children (HAF Funding) aged 6-10 years offering sport and recreational activities both in the church premises and in the East Park. Also creating a civic engagement programme for the same target group in which they had the opportunity to visit the Mayor of Wolverhampton Office.
- Supporting local councillors in social campaigns aimed at promoting equality and justice (ie the production of a Blue Plaque – celebrating the life of an African – George Africanus - born in slavery who won his freedom and became a successful Silversmith in Wolverhampton)
- Assisting Black Country Active in a Health Promotion Day, held at East Park.
- Conducted Art classes (for recreation / therapy) at Bilston Resource Centre (BRC) as part of a local Community Partnership Initiative.
- Part of a local network of Pastors with links to larger/International networks, including the ICEJ International Christian Embassy Jerusalem. This resulted in a visit to Israel (January 2023) as part of a delegation of Pastors for an International Conference.

Due to the partnership which developed with the City Council and the Mayor's Office, the Pastor of Mount Shiloh Church was requested to stand in as the Chaplain for the opening of two City Council Meetings. He was also invited to the Mayor's Inauguration Ceremony and Dinner. He has also attended occasional Council meetings.

3. Mount Shiloh Church played a key role in hosting District events for the Bethel Organisation:
 - District Women's Conference - March 2022
 - Annual District Convocation - October 2022
 - Mount Shiloh Annual Evangelistic Meeting – Nov 2022
4. 2022 – 2023 was a very active year for baptisms. Mount Shiloh Church conducted a least 16 baptisms, 4 resulting new members joining the church. The rest were conducted to assist churches that did not have pool facilities. The baptisms also included people from the Asian and White Community. Similarly, we conducted 6 funerals, again from a diverse range of clientele. Most commented that they contacted us based on positive recommendations.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report (continued)

Conclusion

The challenges of 2022 -2023 encouraged us to look more closely at our organisation in terms of our mission, vision, capacity and ability to work in a way that brought about the best outcomes. We started to look at how we could work smarter not harder and how working creatively would enable us to find new solutions. Our experiences and achievements have made us more confident and more determined to overcome challenges to achieve, results that make differences in people lives.

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.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report (continued)

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.

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

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report (continued)

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 £34,847 (£27,616-2022) and are detailed in the financial statements.

£31,563 (£23,477-2022) was spent to provide the Christian ministry.

The net result for the year was a loss of £3,284 (£4,139-2022) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2023 for unrestricted funds totalled £620,489 (£617,205-2022).

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.

Plans for the future

- Continue to develop the services offered.

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


Gilroy Brown
Gilroy Brown (Feb 3, 2024 09:04 GMT)

Pastor Gilroy Brown -Chair

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Independent examiner's report to Mount Shiloh Apostolic Church

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 16.

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 Modest (Feb 3, 2024 09:19 GMT)
Donovan St H Modest ACG
Modest & Co Financial Services Ltd
189 Greenhill Avenue ,Sheffield, S8 7TJ

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Statement of Financial Activities

	Notes	Unrestricted Fund	Total Fund	Total Fund
		31 March 2023	31 March 2023	31 March 2022
		£		£
IINCOMMING RESOURCES				
Donation and Legacies	2	30,030	30,030	21,142
Charitable Activities	3	4,500	4,500	-
Other Income	4	317	317	6,474
TOTAL INCOMMING RESOURCES		34,847	34,847	27,616
RESOURCES EXPENDED				
Expenditure on charitable activities	5	8,346	8,346	5,535
Administrative Expenses	6	23,217	23,217	17,942
TOTAL RESOURCES EXPENDED		31,563	31,563	23,477
NET INCOMMING RESOURCES		3,284	3,284	4,139
RECONCILLIATION OF FUNDS				
Total funds brought forward		617,205	617,205	613,066
TOTAL FUNDS CARRIED FORWARD		620,489	620,489	617,205

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Balance Sheet as at 31 March 2023

		31 March 2023		31 March 2022	
	Notes			£	£
Fixed Assets					
Freehold property/ Building Improvements	8		600,000		600,000
Fixtures/Fittings/Furniture/ Office Equipment	8		840		1,922
Printing/Audio/Catering/Technical Equipment/Heating Equipment			10,413		8,458
Computer & laptops	8		540		720
Total Fixed Assets			611,793		611,100
Current Assets					
Cash at Bank and in hand		9,146		6,505	
Other Assets					
Total Current Assets		9,146		6,505	
Liabilities					
Creditors falling due within one year	9		(450)	(400)	
Net Current assets					6,105
			8,696		
Total Assets less Current Liabilities					617,205
Creditors: falling due after more than 1year					
Total Net assets			620,489		617,205
Funds of the charity					
Restricted and Unrestricted Funds			620,489		617,205

The notes on pages 12 to 16 form part of these financial statements

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

Gilroy Brown
 Gilroy Brown (Feb 3, 2024 09:04 GMT)
 Pastor Gilroy Brown -Chair

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

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

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

2. Donation and Legacies

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Tithes & Offering	30,030	30,030	21,142
Total	30,030	30,030	21,142

3. Charitable Activities Income

	31 March 2023 Unrestricted Funds	31 March 2023 Total Funds	31 March 2022 Total Funds
	£	£	£
Convocation Contribution	500	500	-
Letting of Church	2,000	2,000	-
Wolverhampton CC	2,000	2,000	-
Special Offering (Building Fund, Concerts etc)	-	-	-
Fundraising Income	-	-	-
Rental Income	-	-	-
Gift Aid reclaimed	-	-	-
Church/Community Activities	-	-	-
Total	4,500	4,500	-

4. Other Income

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£		£
Others	317	317	-
Total	317	317	-

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

5. Charitable Activities cost

	31 March 2023	31 March 2022
	£	£
Ecclesiastical Support Cost	1,900	1,540
Mission & Ministry Cost	2,702	2,595
Trustee Remuneration & Expenses	3,744	1,400
Total	8,346	5,535

6. Administrative Expenses

	31 March 2023	31 March 2022
	£	£
Administration	8	723
Communication expenses	1,950	
Financing Cost	-	-
Depreciation on tangible assets: Owned by the Charity	2,767	2,421
Loss on Disposal of Asset		
Governance Cost		36
Insurance	2,893	2,768
Utilities	5,185	5,461
Accountancy fees	450	400
Marketing / Advertising/Promotion	65	
Transportation & Travel	400	
Property Expenses	5,432	4,291
Supplies & Services	1,022	450
Equipment Purchase/ Repairs/ Maintenance	2,945	105
Miscellaneous Expenses	100	1,287
Total	23,217	23,477

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

7. Trustees Remuneration and Benefits

During the year one trustee received Honoria for the supply of contracted services for the year ended 31 March 2023, £4,144 (2022-£1,400) The details of this remuneration are shown in note 5 of the Financial Statements on page 14. Authority to pay has been given by the Charity Commission.

Trustees` expenses

There was no trustee`s expenses paid for the year(2022-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.

8, Tangible Fixed Assets

	Freehold Property/Building Improvements	Fixtures/ Fittings/ Office Equipment	Printing/Audio /Catering/Technical Equipment/Heating System	Computer& Laptops	Total
	£	£	£	£	£
Cost					
1 April 2022	600,000	5,410	11,589	900	617,899
Additions					
Surplus on revaluation	-	-	3,460		3,460
Disposal					
At 31 March 2023	600,000	5,410	15,049	900	621,359
Depreciation					
At 1 April 2022		3,488	3,131	180	6,799
Charge for the year		1,082	1,505	180	2,767
On disposals					
At 31 March 2023	-	4,570	4,636	360	9,566
Net book value					
At 31 March 2023	600,000	840	10,413	540	611,793
At 31 March 2022	600,000	1,922	8,458	720	611,100

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

9. Creditors

	31 March 2023	31 March 2022
		£
Creditors: amounts falling due within one year(Accountant`s Invoice)	450	400
Total	450	400

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31 March 2023	31 March 2022
	£	£
INCOME AND ENDOWMENTS		
Donation and Legacies		
Tithes and Offerings	30,030	21,142
Charitable Activities Income	4,500	-
Other Income	317	21,142
Sub-Total		
Total Incoming resources	34,847	21,142
EXPENDITURE		
Charitable Activities Cost		
Mission & Ministry Cost	2,702	2,595
Outreach and Evangelism	-	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	1,900	1,540
Trustee Remuneration & Expenses	3,744	1,400
Sub-Total Charitable Activities	8,346	5,535
Administration Cost		
Administration expenses	8	723
Communication expenses	1,950	
Financing Cost	-	-
Depreciation on tangible assets: Owned by the Charity	2,767	2,421
Management Consultancy fees	-	-
Insurance	2,893	2,768
Utilities	5,185	5,461
Professional Fees	-	-
Marketing & Advertising	65	
Training/Short Courses/Conferences	-	-
Transportation & Travel	400	-
Property Expenses	5,432	4,291
Equipment & Electricals Purchase/ Repairs/ Maintenance	2,945	105
Supplies & Services	1,022	450
Miscellaneous Expenses	100	1,287
Sub-Total Administration expenses	22,767	17,506
Support Cost		
Governance costs		
Accountancy & Legal fees	450	400
DBS		-
Others		36
Sub-Total Support Cost	450	436
Total resources expended	31,563	23,477
Net Income	3,284	(2,335)

This page does not form part of the statutory financial statements.