

Charity no. 1182130

Mount Shiloh Apostolic Church CIO

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

31 March 2024

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Content	Page
Reference and Administrative Details	2
Trustees Report	3/8
Independent Examiner's Report	9/10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13/16

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

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

Metro Bank
One Southampton Row
London
WC 1B 5HA

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 2024

Trustees Report

The Trustees present their report and financial statement for the year ending 31st March 2024. 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 2024

Trustees Report (continued)

Achievements and Performance

Introduction

The year between April 2023-March 2024 can best be described as a period of challenges, opportunities, and substantive growth. We experienced increase in our attendance, revenue and spiritual gifts.

Our priority in the previous year focused on upgrading parts of our church premises to comply with Health and Safety/ building regulations. It was a great relief in 2023 -2024, this year, to be able to devote our resources to meeting the personal needs of the people in our church and the wider community.

We were particularly keen to reach out to the most vulnerable members of our local community. We also needed to ensure that we were equipped to assist in empowering those in greatest need.

Actions Taken and Impact

- Increased the membership of our Spiritual Leadership Team leading to a wider range of skills and spiritual experiences that have served to enhance the spiritual well-being of the church.
- Active promotion (through various platforms) of the Mount Shiloh Community Health and Well Being Hub. This was followed by the creation of a range of Community Engagement Activities aimed at meeting the spiritual, physical, mental and social needs of the church and local community. Testimonials from different users describe the positive benefits that were experienced in terms of raised self-esteem, addressing bereavement and the learning of new skills.
- Meeting with community organisations with a similar remit including WVCA (Wolverhampton Voluntary Community Action) and ROC (Redeeming Our Communities) to discuss city wide strategies aimed at addressing inequalities of marginalised groups.
 - We are now part of WVCA Social Prescribing directory, particularly addressing the needs of vulnerable individuals suffering from social isolation.
 - Liaising with refugee families; working with the children (bike riding) and the parents (food and clothes distribution and fellowship visits to our church). This has led to the establishment of a clothes distribution facility at our church.
 - Being active members (taking a greater lead) of the Churches for Positive Change (C4PC) and Community Against Racism Enterprise addressing the needs of African Caribbean Community in collaboration with the City Council.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Trustees Report (continued)

- Increased contribution towards the C4PC Annual Family Day at Heath Park Wolverhampton (attended by over 3000 people). This was carried out in the form of cooking, community hub stall, evangelism and prayer

- Organising holiday playschemes for children (HAF Funding) age 6-16 years offering sports and recreational activities both in the church premises and in the East Park. During this year we also established a computer suite stocked with equipment from a local school. This proved to be a very popular activity for the young people. Many of them spoke of the playscheme as being enjoyable and engaging.
- Continued to liaise and establish partnerships with key officers and councillors in Wolverhampton City Council, as a result of our work with the Mayoress in the previous year. Plans have been discussed for the church to become a key facilitator for increasing access of local residents to specific health services (i.e. local breast screening hub)
- Mount Shiloh Church continue to play a key role in the Bethel District 4

We have attended Pastoral Appreciation, Departmental and Annual Services. We have also support other denominational church services that are outside of Bethel.

- In November 2023 we organised a Gospel Outreach Concert entitled 'Forward Still'. This event served as a platform to promote and raised funds for our community Well-being Hub. It was also an evangelical outreach event in which new members gave their personal testimonies which impacted on many souls during the service. The event was streamed and watch by over 500 viewers and attended by over 200 people. It also served to bring the church and community together. We created our own logo on T-shirts, hoodies and caps which the members and the community bought at cost price. Our Music Director also produced a CD recording his own songs which was performed on the night.
- Mount Shiloh Church continued to conduct baptisms, both of new members and for individuals from other churches (Aruka Ministries, Bilston Church etc.) We also conducted funerals; this included one of our members, members from the sister churches and the wider community. (cooking, community hub stall, evangelism and prayer). This has strengthened and deepened our relationship with the different churches and the community, which is evident in the increased number of visitors to our church.
- The trustee continues to examine the manger risk according to requirements of the charity commission and ensure that systems are in place.
- Mount Shiloh future plans are to sustain the services offered and to identify opportunities to improve them in the future.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Trustees Report (continued)

Conclusion

Over the year 2023 – 2024 we have seen the church grown in many ways and feel more confident about meeting the challenges that lay ahead. We have also seen improvements in the spiritual growth of our members; individuals are using their gifts more confidently to support existing member and users of our well-being hub from the wider community.

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 2024

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 2024

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 £32,134 (£34,847-2023) and are detailed in the financial statements.

£32,740 (£31,563-2023) was spent to provide the Christian ministry.

The net result for the year was a loss of £606 (£3,284-2023) 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 £619,883 (£620,469-2023).

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.

Trustees Report (continued)

Plans for the future

- Continue to developing the services offered

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

G Brown

Gilroy Brown -Chair
February 2025

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Independent examiner's report to Mount Shiloh Apostolic Church

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 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.

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

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 St H Modest, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA, CeMAP
Modest & Co Financial Services Ltd
189 Greenhill Avenue, Sheffield, S8 7TJ
January 2025

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Statement of Financial Activities

	Notes	Unrestricted Fund	Total Fund	Total Fund
		31 March 2024	31 March 2024	31 March 2023
		£	£	£
INCOMING RESOURCES				
Donation and Legacies	2	28,796	28,796	30,030
Other Income	3	3,337	3,337	4,817
Investment income	4	1	1	-
TOTAL INCOMING RESOURCES		32,134	32,134	34,847
RESOURCES EXPENDED				
Expenditure on charitable activities	5	32,740	32,740	31,563
TOTAL RESOURCES EXPENDED		32,740	32,740	31,563
NET INCOMING RESOURCES		(606)	(606)	3,284
RECONCILIATION OF FUNDS				
Total funds brought forward		620,489	620,489	617,205
TOTAL FUNDS CARRIED FORWARD		619,883	619,883	620,489

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Balance Sheet as at 31 March 2024

		2024		2023
	Notes	£	£	£
Fixed Assets				
Tangible assets	6		613,649	611,793
Total Fixed Assets				
Current Assets				
Cash at Bank and in hand		6,754		9,146
Other Assets				
Total Current Assets		6,754		9,146
Liabilities				
Creditors falling due within one year	7	520		450
Net Current assets			6,234	8,696
Total Assets less Current Liabilities			619,883	620,489
Creditors: falling due after more than 1 year				
Total Net assets			619,883	620,489
Funds of the charity				
Restricted and Unrestricted Funds			619,883	620,489

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

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

G Brown

Gilroy Brown -Chair
February 2025

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Notes to the financial statements for the year ended 31 March 2024

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

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
Building improvement	4% straight line
Plant & Machinery	10% straight line
Fixtures & Fittings	20% straight line
Office Equipment	20% straight line
Audio Visuals	10% straight line
Laptops & Computers	20% straight line
Motor Vehicle	20% straight line

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Notes to the financial statements for the year ended 31 March 2024

2 Donation and Legacies

	31 March 2024	31 March 2024	31 March 2023
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Tithes & Offering	28,796	28,796	30,847

3. Other Charitable Activities

	31 March 2024		31 March 2023
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Gift Aid			-
Sunday School Books	-		-
National Convocation Fees	-		-
District Convocation Fees	-		-
Fundraising & Sponsorship	800	800	-
			-
Other income	2,537	2,537	4,817
Total	3,337	3,337	4,817

4. Investment Income

	31/03/2024		30/03/2023
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Bank interest	1	1	-
Total	1	1	-

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Notes to the financial statements for the year ended 31 March 2024

4 Analysis of expenditure on charitable activities

	2024		2023
	Unrestricted Funds	Total Funds	Total Funds
Administration	133	133	8
Depreciation on tangible assets: Owned by the Charity	2,124	2,124	2,767
Insurance	3,043	3,043	2,893
Utilities	3,733	3,733	5,185
Communication	1,169	1,169	1,950
Governance Cost	96	96	36
Independent Examination	520	520	450
Professional Fees			
Transportation & Travel			
Ecclesiastical Support cost [Contribution to the National Church]	2,265	2,265	1,900
Mission & Ministry Cost	3,607	3,607	2,702
Evangelism & Outreach	672	672	-
Property Expenses	4,252	4,252	5,432
Honoria	4,800	4,800	3,744
Supplies & Services	2,482	2,482	1,022
Fundraising Cost	2,317	2,317	
Equipment Purchase/ Repairs & Maintenance	423	423	2,945
Marketing & Advertising	105	105	65
Security/Health & Safety	130	130	-
Miscellaneous Expenses	869	869	100
Total	32,740	32,740	31,563

5. Trustees Remuneration and Benefits

One trustee received Honoria for the supply of contracted services for the year ended 31 March 2024, £4,800 (2023-£3,744)

Trustees' expenses

There was no trustee's expenses paid for the year ended 31 March 2024(2023-£0).

Mount Shiloh Apostolic Church CIO
Trustees Report and Accounts
For the year ended 31 March 2024

Notes to the financial statements for the year ended 31 March 2024

6. Tangible Fixed Assets

	Freehold Property	Building Improvement	Plant & Machinery	Fixtures/ fittings	Office Equipment	Audio Visuals	Laptops & Computer	Motor Vehicle	Total
	£	£	£	£	£	£	£	£	£
Cost									
1 April 2023	600,000		7,845	5,020	390	7,204	900	-	621,359
Additions		3,980	-	-	-	-	-	-	3,980
Surplus on revaluation	-	-	-	-	-	-	-	-	
Disposal									
At 31 March 2024	600,000	3,980	7,845	5,020	390	7,204	900		625,339
Depreciation									
At 1 April 2023	-	-	1,956	4,288	282	2,680	360		9,566
Charge for the year	-	159	785	244	36	720	180		2,124
On disposals	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	159	2,741	4,532	318	3,400	540	-	11,690
Net book value									
At 31 March 2024	600,000	3,821	5,104	488	72	3,804	360	-	613,649
At 30 March 2023	600,000	-	5889	732	108	4,524	540	-	611,793

7. Creditors

	31 March 2024	31 March 2023
	£	£
Creditors: amounts falling due within one year(Accountant`s Invoice)	520	450
Total	520	450