

**Charity no. 1182130**

**Mount Shiloh Apostolic Church CIO**

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

**31 March 2025**

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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**

Metro Bank  
One Southampton Row  
London  
WC 1B 5HA

**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 2025. 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**

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#### **Trustees Report (continued)**

##### **Achievements and Performance**

Being an integral part of the ecclesiastical District 4 of Bethel United Church of Jesus Christ Apostolic UK and Europe and in particular Bethel UK and Europe in particular, we organise weekly services for the church members for prayers, Bible study and worship. These services are also open to the general public. We also carried out activities for the Youth and Young Adults Ministry (monthly), the Women's Ministry (monthly) and the Men's Ministry (also monthly).

Additionally, we made some achievements in line with our 2024/25 annual plans as follows: we celebrated Christmas 2024, New Year and Easter 2025 with all our church members.

During this year, we formally organised a weekly fellowship social gathering after every service. This enabled us to create a social space for the church to interact with the wider community. This was well attended by church members, extended families and invited guests. It has also served as an effective platform for developing interpersonal relationship and witnessing.

We liaise with other churches in our ecclesiastical district, also other ecclesiastical districts in the organisation, as well as other denomination churches/local organisations.

##### **Introduction**

In the year between April 2024 - March 2025 we continued to experience substantive growth. We have seen experienced increase in our attendance, revenue and spiritual gifts.

Our focus in this year was to look at our we could work more strategically; looking at long term planning, designed to achieve our major goals – to serve our community both spiritually and materially. Our core group held a series of discussions in which we drafted a comprehensive development plan, outlining through systems and procedures, how the church could operate more effectively in meeting the needs of our congregations and the wider community.

We are still 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. Newer members of our congregation came from a range of backgrounds, some of whom are dealing with issues of addiction and mental health.

##### **Actions Taken and Impact**

- The remit of our Spiritual Leadership Team was changed to serve the spiritual well-being of the church more effectively. Individual members of the team were charged with the responsibility of overseeing the various departments of the church, ensuring greater accountability across the board. This led to closer working relationships between senior and middle leaders, more detailed planning and clearer results.

- Sustained efforts to actively promote the Mount Shiloh Community Health and Well Being Hub. Although some of the Community team had experienced serious health challenges, we were still able to continue with the work. 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 described the positive benefits that were experienced in terms of raised self-esteem, addressing bereavement, making new friends and learning of new skills.

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**Trustees Report (continued)**

- Our church increased in role in becoming an active partner within the network of community organisations with similar remits within Wolverhampton (Wolverhampton City Council, Wolverhampton Voluntary Community Action) and ROC (Redeeming Our Communities). To discuss city wide strategies aimed at addressing inequalities of marginalised groups.
  - We continued to take a greater lead in the work of the Churches for Positive Change (C4PC) and Community Against Racism Enterprise in addressing the needs of the African Caribbean Community in collaboration with the City Council.
  - We were instrumental in the continued success of the C4PC Annual Family Day at Heath Park Wolverhampton (attended by over 3000 people). This day included cooking and serving free meal for the community, a range of stalls which sold food, clothes and cultural items. Attendees also benefited from a range of spiritual and physical outlets, which included gospel performances, evangelistic outreach, individual healing/prayer support and a range of sports/games activities.
- Our 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 continue to grow in popularity. The computer suite continued 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 our local Councillor assisted us with the purchase of a cooker for our community kitchen.
- 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 2024 we organised our Milestone Celebration, which celebrated the following:
  - 100 years since the birth of our founder, Bishop H D Brown
  - 65 years since the start of the Mount Shiloh Fellowship in 1959
  - 50 years since the erection of the Mount Shiloh Church building and its service to the community
  - 10 years of the leadership of Pastor Gilroy Brown and Lady Phoebe Brown
- 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 trustees continued to examine the manager 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 2025**

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#### **Trustees Report (continued)**

#### **Conclusion**

Over the year 2024 – 2025 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.

#### **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.

# **Mount Shiloh Apostolic Church CIO**

## **Trustees Report and Accounts**

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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 £38,309-2025(£32,134-2024) and are detailed in the financial statements.

£35,041-2025 (£32,740-2024) was spent to provide the Christian ministry.

The net result for the year was £3,268-2025(-£606-2024) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2025 for unrestricted funds totalled £623,151 (£619,883-2024).

#### **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 -Chair**  
**February 2026**

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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 2025 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.

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**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  
February 2026

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**Statement of Financial Activities**

	Notes	Unrestricted Fund 31 March 2025 £	Total Fund 31 March 2025 £	Total Fund 31 March 2024 £
<b>Incoming Resources:</b>				
Donation and Legacies	2	34,632	34,632	28,796
Other Income	3	3,669	3,669	3,337
Investment income	4	8	8	1
		<b>38,309</b>	<b>38,309</b>	<b>32,134</b>
<b>Total Incoming Resources</b>				
<b>Resources Expended:</b>				
Expenditure on charitable activities	5	35,041	35,041	32,740
<b>Total Resources Expended</b>		35,041	35,041	32,740
<b>Net Incoming Resources</b>		<b>3,268</b>	<b>3,268</b>	<b>(606)</b>
<b>Reconciliation of Funds</b>				
<b>Total funds brought forward</b>		<b>619,883</b>	<b>619,883</b>	<b>620,489</b>
<b>Total funds carried forward</b>		<b>623,151</b>	<b>623,151</b>	<b>619,883</b>

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**Balance Sheet as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	7	616,109	613,649
<b>Total Fixed Assets</b>			
<b>Current Assets</b>			
Cash at Bank and in hand		7,792	6,754
Other Assets			
<b>Total Current Assets</b>			6,754
<b>Liabilities</b>			
Creditors falling due within one year	8	(750)	(520)
<b>Net Current assets</b>		7,042	6,234
<b>Total Assets less Current Liabilities</b>		623,151	619,883
<b>Creditors: falling due after more than 1 year</b>			
<b>Total Net assets</b>			619,883
<b>Funds of the charity</b>			
Restricted and Unrestricted Funds		623,151	619,883

The notes on pages 13 to 16 form part of these financial statements

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



**Gilroy Brown** -Chair  
**February 2026**

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**Notes to the financial statements for the year ended 31 March 2025**

**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

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Notes to the financial statements for the year ended 31 March 2025

**2 Donation and Legacies**

	Unrestricted Funds	Total Funds	Total Funds
	31 March 2025	31 March 2025	31 March 2024
	£	£	£
Tithes & Offering	34632	34,632	28,796

**3. Other Charitable Activities**

	Unrestricted Funds	Total Funds	Total Funds
	31 March 2025	31 March 2025	31 March 2024
	£	£	£
Gift Aid Reclaim			-
Sunday School Books	-		-
National Convocation fees collected	-		-
District Convocation fees collected	-		-
Fundraising & Sponsorship	-	-	800
Other income	3,669	3,669	2,537
<b>Total</b>	<b>3,669</b>	<b>3,669</b>	<b>3,337</b>

**4. Investment Income**

	Unrestricted Funds	Total Funds	Total Funds
	31 March 2025	31 March 2025	31 March 2024
	£	£	£
Bank interest	8	8	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>1</b>

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**Notes to the financial statements for the year ended 31 March 2025**

**5 Analysis of expenditure on charitable activities**

	Unrestricted Funds 31 March 2025	Total Funds 31 March 2025	Total Funds 31 March 2024
Administration	509	509	133
Depreciation on tangible assets: Owned by the Charity	2,577	2,577	2,124
Insurance	3220	3220	3,043
Utilities	7,042	7,042	3,733
Communication	1,867	1,867	1,169
Governance Cost	12	12	96
Independent Examination	750	750	520
Transportation & Travel	180	180	-
Ecclesiastical Support cost [Contribution to the National Church]	2,275	2,275	2,265
Mission & Ministry Cost	3,993	3,993	3,607
Evangelism & Outreach	860	860	672
Property Expenses	1,248	1,248	4,252
Stipend/Honorarium	4,900	4,900	4,800
Supplies & Services	1,000	1,000	2,482
Fundraising Cost			2,317
Equipment Purchase/ Repairs & Maintenance	872	872	423
Marketing & Advertising	-	-	105
Security/Health & Safety	-	-	130
Training & Conference	300	300	
Miscellaneous Expenses	87	87	869
Loss on disposal of asset	3,349	3,349	-
<b>Total</b>	<b>35,041</b>	<b>35,041</b>	<b>32,740</b>

**6. Trustees Remuneration and Benefits**

One trustee received honorarium for the supply of contracted services for the year ended 31 March 2025-£4,900 (2024-£4,800)

**Trustees' expenses**

There was no trustee's expenses paid for the year ended 31 March 2025-Nil (2024-£0).



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Notes to the financial statements for the year ended 31 March 2025

**7. Tangible Fixed Assets**

	Freehold Property	Building Improvement	Plant & Machinery	Fixtures/ fittings	Office Equipment	Audio Visuals	Laptops & Computer	Motor Vehicle	Total
	£	£	£	£	£	£	£	£	£
<b>Cost</b>									
1 April 2024	600,000	3,980	7,845	5,020	390	7,204	900	-	625,339
Additions		2,640	1,624	-		2,942	1,000	-	8,206
Surplus on revaluation	-	-		-	-	-	-	-	
Disposal			3,349						3,349
At 31 March 2025	600,000	6,620	6,120	5,020	390	10,146	1,900	-	630,196
<b>Depreciation</b>									
At 1 April 2024	-	159	2,741	4,532	318	3,400	360	-	11,510
<b>Charge for the year</b>	-	265	358	488	72	1,014	380		2,577
<b>On disposals</b>	-	-		-	-	-	-	-	-
At 31 March 2025	-	424	3,099	5,020	390	4,414	740		14,087
<b>Net book value</b>				-					
At 31 March 2025	600,000	6,196	3,021	-	-	5,732	1,160		616,109
At 30 March 2024	600,000	3,821	5,104	488	72	3,804	360	-	613,649

**8. Creditors**

	31 March 2025 £	31 March 2024 £
Creditors: amounts falling due within one year(Accountant`s Invoice)	750	520
Total	750	450

**9. Loss on Disposal of Tangible Fixed Assets**

During the year ended 31 March 2025, tangible fixed assets with a net book value of £3,349 were scrapped. A loss of £3,349 has been recognised in the Statement of Financial Activities.