

SHILOH UNITED CHURCH OF CHRIST APOSTOLIC WORLDWIDE

England & Wales · Charity number 277453

Details

Status Registered

Legal form Other

Registered 1979-04-19

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

Contact

Address Shiloh Church
8 Gower Street
Sheffield
S4 7JW

Phone 01143273362

Email shilohunitedchurch@gmail.com

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION IN THE UNITED KINGDOM.

Activities: Young People's Ministry - The Church continues with activities and programmes to help teach, educate, disciple and mentor young people so that they will succeed in life and be responsible. Youth Club, South Yorkshire Black Prison Project - Once a month the black led churches' prison project hold a service in a prison in South Yorkshire. Choir Ministry, Evangelism, Sunday School, Sunday Worship.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Germany
- Ghana
- India
- Jamaica
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£77,722	£79,315	-	-
2024-03-31	£82,960	£53,229	-	-
2023-03-31	£201,536	£80,163	-	-
2022-03-31	£48,338	£35,893	-	-
2021-03-31	£25,649	£22,960	-	-

Trustees

Name	Role	Appointed
BISHOP LYNETTE MELVILLE		
REVEREND CARLTON SHIRLEY		
Rev Pauline Kimba-Smith		2022-02-26

SHILOH UNITED CHURCH OF CHRIST APOSTOLIC WORLDWIDE

England & Wales - Charity number 277453

Accounts

**SHILOH UNITED CHURCH OF CHRIST
(APOSTOLIC) WORLDWIDE**

CHARITY REGISTRATION NUMBER 277453

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

SHILOH UNITED CHURCH OF CHRIST
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	Page
Legal and Administrative Information	3
Trustees' Annual Report	4 to 7
Independent Examiner's Report on the Accounts	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 16

SHILOH UNITED CHURCH OF CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	277453
START OF FINANCIAL YEAR	01 April 2024
END OF FINANCIAL YEAR	31 March 2025
TRUSTEES AT 31 MARCH 2025	Bishop L Melville Rev. C Shirley Rev P Kimba-Smith The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.
GOVERNING INSTRUMENT	Constitution adopted 7th July 1968 as amended 17th February 1979
REGISTRATION DATE	19 April 1979: Standard Registration
OBJECTS	To advance the Christian Religion in the United Kingdom.
REGISTERED ADDRESS	Shiloh Church 8 Gower Street Sheffield S4 7JW
PRIMARY BANKERS	National Westminster Bank Plc 42 High Street Sheffield S1 2GE
INDEPENDENT EXAMINER	Zita Derbak Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees for this period are The Right Revd. Lynette Melville, Chair and Presiding Prelate, The Right Revd. Carlton Shirley and the Revd. Pauline Kimba-Smith.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aim and objectives and in planning future activities.

Areas of Concern

There are no areas of concern at present.

On the whole the Trust has been operating as usual with its Branches in Sheffield, Birmingham, Germany and Jamaica.

Objects and Activities

The Church is committed to spreading the gospel of Jesus Christ through teaching, prayer, Bible study, preaching, witnessing, church services, community involvement and ecumenical work alongside other Church communities and charities. Provide pastoral care, to members and the wider community. Missionary and outreach work. As such we have undertaken the following activities over the past year.

Church Services

All branches continue to have their main Family worship on Sundays, including Sunday School for children and young people.

Prayer meetings, Bible studies, fasting services, choir practices, 7:00am online prayer meetings for healing and special requests have continued, and other special meetings are held during the week on different days.

Communion - Held on the first Sunday of the month in all Branches.

Baptism - a total of 6. Two of them were young people. All received Right hand of Fellowship.

Membership - 4 added

Baby dedication - none

Marriages - None for the period

Death of members - 2

Funerals - 2

Ministerial Ordinations - None for the period

Christian Education

Children

Sunday school is for children 3-12 years old. Two children have graduated. They were presented with certificates.

Two children were also baptised. The children learn in many ways, through watching videos, discussing ideas, doing arts and crafts activities and playing games. They practise how to pray, worship and how to look for and memorise Bible texts.

During this year their learning was more topical. They demonstrate what they have learned for each topic in a Sunday Morning Service either through songs or a recital of the scripture text.

Children are an integral part of the Church life, so they take part in Sunday services, special services for example, Easter, Christmas, Concerts, as well as assisting in technical areas.

For social interaction the teachers organise activities like games and pizza night, film night as well as participating with other Churches.

The overall Christian education is teaching them good morals. How to appreciate and help other people? Forming closer bonds with one another and the importance of considering one another's need. This leads to them growing up not only in the knowledge of their faith, but how to be a good neighbour and citizen, respecting others as they live in a diverse community. The children still look forward to attending and they are growing in their knowledge and understanding of the Bible and its life application.

There are 6 members in the team, 4 teachers and 2 administrators. The work is monitored by the presiding Bishop through group meetings and discussions.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2025

Christian Education (continued)

Young Adult

In terms of age there is a Young Men fellowship.
Some of the young adults are now teaching the children at Sunday School.
Many are members of the Choir, Technical team and drama groups.

Adult

Adult Bible Studies continues in all branches during the week for the purpose of learning, sharing and growth in the knowledge of the word both spiritually and physically. This is also divided into other levels for example: New believers and Young Men fellowship.

Ecumenical Training

With reference to the wider Church and Community education, Ecumenical Training started August 2024 with 13 regular attendees. This is to gain knowledge of the different Church denominations, how to interact and to recognise and appreciate different protocols as well as how to be a good representative and participator in the wider field of Christianity.

Convocation 2024

The District Convocation held in Birmingham Branch, under the theme 'Not by might nor by power, but by my Spirit saith the Lord of hosts ... ' from 26-29 May 2024.

The Annual International Convocation under the theme 'What kind of man was he?' was held from 23 – 28 July 2024.

These were a tremendous time of bringing the Church together for worship, study, prayer fellowship and celebration. All sections of the Church are involved, children, youth etc.: from all active Branches as well as ecumenically.

Mission and Evangelism

Caring for the sick and helping those in need is central to our faith and so the Missionary team continues visiting members who are hospitalized, those in Nursing homes, contacting by telephone as well as home visits to support and help. They also keep an eye on those elderly and widows living alone to check on their well-being. Home prayers and short devotional sessions, explaining the scriptures and bible study are held with them as requested or as appropriate. Many are able to watch on line over Cisco Webex when they are unable to attend services.

The Missionary team continues to support new families and visitors as appropriate. The success of this has led to them growing in their relationship with Christ and water baptism and membership of the Church.

The Missionary team are also engaged with the Evangelism team in leafleting of homes for special services like Easter and Christmas. Outreach services.

They work ecumenically with other Christian Church in the neighbourhood and have joint open air worship as a united family in sharing the gospel of Christ in the neighbouring community.

Food bank is held on Saturdays in Birmingham. There is also a similar action being carried out without any conflict by a couple in Sheffield. These actions are carried out from private donations and donations of food from Supermarkets and other shops. This is in line with our benevolent aspect of the Church in having concern for those who are in need.

The Germany Branch focused on a community dinner event which doubled as outreach and fundraising in March 2025.

The Evangelistic group continues to focus on leafleting. They had two training workshops on Evangelism and are committed to use different methodologies. They also hold coffee mornings once a fortnight on Saturday morning. Through this ministry they have engaged with hundreds of individuals, believing that these seeds will bear fruit. Their work is underpinned with prayers, bible study, fellowship and regular meetings. Meetings are held with Pastors to ensure purpose, direction and role are maintained and to encourage and support them in their ministry.

Street Pastoring is still a part of Mission and Evangelism as well as an ecumenical and community mission. Shiloh Sheffield is still a part of this.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2025

The Music Ministry

Music is an integral part of worship, as well as evangelism and outreach. Some members of the Choir are also on the worship team during Sunday Services and other functions. The Annual Concert was held in Sheffield on 5 October 2024

The Choir has also resumed its annual mission in to the Germany Branch for a joint concert on 26 October 2023. Here their mission is in witnessing and sharing the gospel in song and in encouraging and supporting the Brethren in Germany. They have ministered in a number of funerals over the period, both those held in Shiloh and in other Church buildings where our Presider is officiating.

Pastoral Care

In light of our aims and objectives this is seen in two aspects the spiritual and physical.

The Presiding Bishop who is the Senior Pastor delegates and instructs her Local Pastors, Ministers, Deacons, Missionaries, Evangelists and other Officers accordingly. They preach, teach the word, encourage, lead prayers, moderate services, funerals, pray for and visit the sick, give spiritual and moral support to members and other people in the Community as needed or requested.

As Head, she oversees all aspects of the Church, gives hands-on training as appropriate.

On the other hand there is the hospitality team which gives out Birthday cards, take care of visitors and Brethren from other Branches during Convocation, Concerts, special occasion. Fathers' and Mothers' days were celebrated as usual. It is a way of appreciating and acknowledging those parents among us.

The catering team continues with their work and all enjoyed the lovely dishes during Convocation and other celebratory services where they participate.

The Church Building

No major work carried out during this period. General Maintenance – inspection and remedial works – are taking place on regular interval to comply with Insurance and Building regulations. All pat tests have been done.

DBR Checks

Most have been confirmed. A few are still awaiting their confirmation from the Authorities.

Ecumenical Relationship

Shiloh works ecumenically as we belong to one body of Jesus Christ with many members. We work with the International Ministerial Council of Great Britain, where we are founding members and through them we work with the Ecumenical Bodies in the United Kingdom.

We are members of the Conference of European Churches, so here we have a Europe wide relationship. Our delegate participated in the Virtual Assembly held on 13 June 2024.

We work with other Churches in Sheffield and nationwide. We share in services, special occasions, our Presider Preaches and other Bishop and Ministers also take part. This is in line with the fact that we are part of the worldwide Christian Body of Christ and that our Ministry is without walls.

As stated above one of our Senior Ministers had started training in this area of ecumenism.

Policies

We have been advised that there are a number of Policies which have to be put in place. At the time of writing this report work has been started on the following policies and procedures. Work has started on the financial procedure but has to be enlarged

Risk Management Policy

At present the Trustees and the Executive Board are working on this area as a matter of urgency, with the hope to complete all documents before the next reporting period.

Conflict of Interest policy

Preliminary work has also started.

Volunteer Management Policy

Generally volunteers are appointed by the Presider, the Executive Board or other delegated Officer. For some areas they are appointed at the Annual General Conference.

Preliminary work has started.

SHILOH UNITED CHURCH OF CHRIST
TRUSTEES' ANNUAL REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Complaints handling Policy

Based on the Constitution there is a procedure for dealing with complaints or disciplining. Preliminary work is underway.

Vulnerable Beneficiaries (Safeguarding) Policy

There is an existing policy, which is being looked at to be updated at present.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserve Policy

This is being looked at with a view to its development.

Financial Procedure Manual

Work has begun but need to be widened.

Financial Review

Total incoming resources for the period were £77,722 (2023/24: 83,111) which was all unrestricted income (2023/24: £151). Total resources expended were £79,315 (2023/24: 53,229) which was all unrestricted expenditure. A full review of the financial position of the charity can be found on the attached financial statements.

Reserves

As at the balance sheet date of 31 March 2025 the charity had free reserves (unrestricted cash funds) of £335,827 (2023/24: 307,942) and restricted reserves of £43,066 (2023/24: £43,066).

Trustees' Responsibilities

The Charities Act 2022 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....^{3rd} September 2025

Signed on their behalf by Trustee ...*L. Melville*...

Printed Name: **LYNETTE MELVILLE**

SHILOH UNITED CHURCH OF CHRIST
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

Report to the trustees/ members of Shiloh United Church of Christ (Apostolic) Worldwide on the accounts for the year ended 31st March 2025 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2022 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examinationhave 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.

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign: 

Date: 05.09.2025

SHILOH UNITED CHURCH OF CHRIST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £ Revised
INCOMING RESOURCES					
Donations & Legacies	3a	59,857	-	59,857	60,973
Investment Income	3b	6,160	-	6,160	618
Charitable Activities	3c	11,530	-	11,530	21,520
Other Income	3d	175	-	175	-
TOTAL INCOMING RESOURCES		77,722	-	77,722	83,111
PAYMENTS					
Costs of Charitable Activities	4	79,315	-	79,315	53,229
RESOURCES EXPENDED		79,315	-	79,315	53,229
NET INCOMING/(OUTGOING) RESOURCES		(1,593)	-	(1,593)	29,882
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(1,593)	-	(1,593)	29,882
RECONCILIATION OF FUNDS:					
Balances Brought Forward		619,555	43,066	662,621	629,172
Adjustment for 2022/23					3,567
BALANCES CARRIED FORWARD		617,962	43,066	661,028	662,621

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

SHILOH UNITED CHURCH OF CHRIST

BALANCE SHEET AS AT 31 MARCH 2025

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £ Revised
Assets	Notes				
Tangible Assets	2	283,335	-	283,335	312,793
Investment Assets	6	-	-	-	-
		283,335	-	283,335	312,793
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	335,827	43,066	378,893	351,008
Total Current Assets		335,827	43,066	378,893	351,008
Creditors: amounts falling due within one year	9	1,200	-	1,200	1,180
NET CURRENT ASSETS		334,627	43,066	377,693	349,828
TOTAL ASSETS less current liabilities		617,962	43,066	661,028	662,621
Creditors: amounts falling due in than one year	10	-	-	-	-
NET ASSETS		617,962	43,066	661,028	662,621
 FUNDS OF THE CHARITY					
General Funds		617,962	-	617,962	619,555
Restricted funds	5	-	43,066	43,066	43,066
TOTAL FUNDS		617,962	43,066	661,028	662,621

The financial statements on pages 9 and 10 were approved, authorised and signed on their behalf by:

Approved by the Trustees on 3rd September 2025

Signed on their behalf by Trustee Lynette Melville

Print Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

SHILOH UNITED CHURCH OF CHRIST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES (continued)
Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movement of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made for specific purposes.

Designated Funds

These funds are where the funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102. Previous revaluation as deemed cost.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The reducing balance rates applied are as follows:

Motor Vehicles	15%
Fixtures, Fittings & Equipment	15%
Building Improvements	15%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

2. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures, Fittings & Equipment	Building Improvements	Land & Buildings (Restricted)	Total
Cost	£	£	£	£	£
At 1 April 2024	29,045	28,959	244,877	116,409	419,290
Additions	-	-	-	-	-
At 31 March 2025	<u>29,045</u>	<u>28,959</u>	<u>244,877</u>	<u>116,409</u>	<u>419,290</u>
Accumulated Depreciation					
At 1 April 2024	26,096	25,313	55,088	-	106,498
Charge for the Year	442	547	28,468	-	29,458
At 31 March 2025	<u>26,539</u>	<u>25,860</u>	<u>83,557</u>	<u>-</u>	<u>135,955</u>
Net Book Value					
At 31 March 2025	<u>2,506</u>	<u>3,099</u>	<u>161,321</u>	<u>116,409</u>	<u>283,335</u>
At 31 March 2024	<u>2,949</u>	<u>3,646</u>	<u>189,789</u>	<u>116,409</u>	<u>312,793</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024 : None
31st March 2025 : None

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
a) Donations & Legacies				
Tithes	40,095	-	40,095	29,845
Gifts	5,012	-	5,012	9,667
Offerings	9,824	-	9,824	15,865
Gift Aid Tax Recovered	4,926	-	4,926	4,955
Building fund income	-	-	-	642
	<u>59,857</u>	<u>-</u>	<u>59,857</u>	<u>60,973</u>
b) Investment Income				
Interest Received	6,160	-	6,160	618
	<u>6,160</u>	<u>-</u>	<u>6,160</u>	<u>618</u>
c) Incoming from Charitable Activities				
Convocation Fees	2,871	-	2,871	1,815
Birmingham	8,506	-	8,506	19,655
Booklets & Programme & Baby blessings	101	-	101	50
Mini-bus Income	52	-	52	-
	<u>11,530</u>	<u>-</u>	<u>11,530</u>	<u>21,520</u>
d) Other Income				
Sundry Income	175	-	175	-
	<u>175</u>	<u>-</u>	<u>175</u>	<u>-</u>

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £ Revised
a) Charitable Activities					
Activities & Events		87	-	87	1,872
Accommodation Reimb		400	-	400	742
Birmingham Expense		16,700	-	16,700	9,860
Gifts & Offerings		1,867	-	1,867	5,418
Health & Safety		256	-	256	737
Insurance		2,752	-	2,752	-
License & Subscriptions		300	-	300	450
Music		259	-	259	-
Motor Vehicle Costs		1,968	-	1,968	1,884
Office Materials		96	-	96	198
Rent & Rates		5,822	-	5,822	5,776
Repairs & Maintenance		845	-	845	132
Sundry Expenses		4,142	-	4,142	6,240
Telephone Costs		618	-	618	963
Travel & Subsistence		556	-	556	990
Utility Costs-Electric		4,983	-	4,983	5,838
Utility Costs-Gas		5,590	-	5,590	6,302
Utility Costs-Water		934	-	934	283
Waste Disposal		210	-	210	575
Depreciation expense		29,458	-	29,458	3,785
Governance costs:-					
Independent Examiner Fee		1,472	-	1,472	1,182
		79,315	-	79,315	53,229

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS

	CURRENT FINANCIAL YEAR				Balance 31-Mar-24 £
	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £	
	Bishops Offerings	5,802	-	-	
Special Offerings	16,714	-	-	-	16,714
Resurrection Seed	20,550	-	-	-	20,550
	43,066	-	-	-	43,066

	PREVIOUS FINANCIAL YEAR				Balance 31-Mar-24 £
	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £	
	Bishops Offerings	5,802	-	-	
Special Offerings	16,563	151	-	-	16,714
Resurrection Seed	20,550	-	-	-	20,550
	42,915	151	-	-	43,066

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Current Account	91,763	43,066	134,829	113,106
Business Reserve Account	58	-	58	56
Business Reserve Account 2	244,006	-	244,006	237,846
	335,827	43,066	378,893	351,008

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Independent Examiner's Fee	1,200	-	1,200	1,180
	1,200	-	1,200	1,180

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period. (2023/24: None)

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2023/24- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

16. PRIOR YEAR ADJUSTMENT

The funds brought forward have been adjusted by £3,567 to reflect a true and fair view of the Charity's closing position as at 31st March 2024. This was due to two cheques, outstanding at the end of the last financial year, not added to the ledger.

SHILOH UNITED CHURCH OF CHRIST APOSTOLIC WORLDWIDE

England & Wales - Charity number 277453

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

SHILOH UNITED CHURCH OF CHRIST (APOSTOLIC) WORLDWIDE

CHARITY REGISTRATION NUMBER 277453

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

SHILOH UNITED CHURCH OF CHRIST
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 8
Independent Examiner's Report on the Accounts	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 to 18

SHILOH UNITED CHURCH OF CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	277453
START OF FINANCIAL YEAR	01 April 2023
END OF FINANCIAL YEAR	31 March 2024
TRUSTEES AT 31 MARCH 2024	Bishop L Melville Rev. C Shirley Rev P Kimba-Smith

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Constitution adopted 7th July 1968 as amended 17th February 1979

REGISTRATION DATE 19 April 1979:Standard Registration

OBJECTS

To advance the Christian Religion in the United Kingdom.

REGISTERED ADDRESS 8 Gower Street
Sheffield
S4 7JW

PRIMARY BANKERS Nationaal Westminster Bank Plc
42 High Street
Sheffield
S1 2GE

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees for this period are The Right Revd. Lynette Melville, Chair and Presiding Prelate, The Right Revd. Carlton Shirley and the Revd. Pauline Kimba-Smith.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aim and objectives and in planning future activities.

Areas of Concern

There are no areas of concern at present.

On the whole the Trust has been operating as usual with its Branches in Sheffield, Birmingham, Germany and Jamaica.

Objects and Activities

The Church is committed to spreading the gospel of Jesus Christ through teaching, prayer, Bible study, preaching, witnessing, church services, witnessing, community involvement and ecumenical work alongside other Church communities and charities. Provision of pastoral care to members and the wider community. Missionary and outreach work. As such we have undertaken the following activities over the past year.

Church Services

All branches continue to have their main Family worship on Sundays, including Sunday School for children and young people.

Prayer meetings, Bible studies, fasting services, choir practices and other special meetings are held during the week on different days.

Communion - Held on the first Sunday of the month in all Branches.

Baptism - a total of 13. Three of them were children.

Membership - 12 of those baptised were given the Right Hand of Fellowship and accepted as new members.

Baby dedication - 3 babies were dedicated.

Marriages - None for the period

Ministerial Ordinations - None for the period

Christian Education

Sunday School has restarted since November 2022 for children 3-12 years old. It has been growing and over the period they have had 337 present and 40 lessons. The children learn in many ways, through watching videos, discussing ideas, doing arts and crafts activities and playing games. They practise how to pray, worship and how to look for and memorise Bible texts.

At the end of each module of the Superbook Academy course, they demonstrate what they have learned for each topic in a Sunday Morning Service either through songs or a recital of the scripture text.

Children are an integral part of other Church life, so they take part in special services for example, Easter, Christmas, Concerts, as well as assisting in technical areas.

The overall Christian education is teaching them good morals, how to appreciate and help others, alongside forming closer bonds with one another and the importance of considering others needs. This leads to them growing up not only in the knowledge of their faith, but how to be a good neighbour, respecting others as they live in a diverse community.

The feedback from Parents, Senior Church Leaders and the children themselves have been positive. The children still look forward to attending and they are growing in their knowledge and understanding of the Bible and its life application.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2024

Christian Education (continued)

There are 7 members in the team, 5 teachers and 2 administrators. The work is monitored by the presiding Bishop through group meetings and discussions.

Adult Bible Studies continues in all branches during the week for the purpose of learning, sharing and growth in the knowledge of the word both spiritually and physically.

Convocation 2023

The District Convocation held in Birmingham Branch, under the theme 'The Refiners Fire' from 26-29 May 2024. The Annual International Convocation under the theme 'Persecution, Prayer and Power' was held from 25 - 30 July 2023.

These were a tremendous time of bringing the Church together for worship, study, prayer fellowship and celebration. Not only among themselves, but with other church communities in the neighbourhood.

Mission and Evangelism

Caring for the sick and helping those in need is central to our faith and so the Missionary team continues visiting members who are hospitalized, those in Nursing homes, contacting by telephone as well as home visits to support and help. They also keep an eye on those elderly and widows living alone to check on their well-being. Home prayers and short devotional sessions, explaining the scriptures and bible study are held with them as requested or as appropriate. Many are able to watch on line over Cisco webex when they are unable to attend services.

The Missionary team continues to support new families and visitors as appropriate. The success of this has led to them growing in their relationship with Christ and water baptism and membership of the Church.

The Missionary team are also engaged with the Evangelism team in leafletting of homes for special services like Easter and Christmas.

They work ecumenically with other Christian Church in the neighbourhood and have joint open air worship as a united family in sharing the gospel of Christ in the neighbouring community.

Food bank is held on Saturdays in Birmingham. There is also a similar action being carried out without any conflict by a couple in Sheffield. These action are carried out from private donations and donations of food from Supermarkets and other shops. This is in line with our benevolent aspect of the Church in having concern for those who are in need.

The Evangelistic group continues to focus on leafletting. They had a training workshop on Evangelism and are committed to use different methodologies. They also hold coffee mornings once a fortnight on Saturday morning. Through this ministry they have engaged with hundreds of individuals, believing that these seeds will bear fruit. Their work is underpinned with prayers, bible study, fellowship and regular meetings.

Street Pastoring is still a part of Mission and Evangelism as well as an ecumenical and community mission. Shiloh Sheffield is still a part of this.

The Music Ministry

Music is an integral part of worship, as well as evangelism and outreach. Some members of the Choir minister in the worship team during Sunday Services and other functions. The Annual Concerts have resumed and in Sheffield it was held on 7 October 2023

The Choir has also resumed its annual mission to the Germany Branch for a joint concert on 28 October 2023. Here their mission is in witnessing and sharing the gospel in song and in encouraging and supporting the Brethren in Germany. They have ministered in a number of funerals over the period, both those held in Shiloh and in other Church buildings where our Presider is officiating.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2024

Pastoral Care

In light of our aims and objectives this is seen in two aspects the spiritual and physical. The Presiding Bishop who is the Senior Pastor delegates and instructs her Ministers accordingly. They preach, teach the word, encourage, lead prayers, moderate services, funerals, pray for the sick and give spiritual and moral support to members and other people in the Community as needed or requested.

On the other hand there is the hospitality team which gives out Birthday cards, take care of visitors and Brethren from other Branches during Convocation, Concerts, special occasion. During this period they assisted in the planning and celebration of two milestone of our Presider's 80th Birthday and Archdeacon's 90th Birthday. They were two paramount celebrations with their families, friends and the Church coming together to celebrate.

Fathers' day 2023 and Mothers' day were also included. It is a way of appreciating and acknowledging those parents among us.

The catering team continues with their work and all enjoyed the lovely dishes during Convocation and other celebratory services where they participate.

The Church Building

The new roof has been completed and certified including new skylight for the Sheffield building. We are very happy with the workmanship.

All pat tests have been done.

Birmingham Branch - a new toilet cubicle was installed in the rear of the Church building for Senior officers and visiting ministers.

DBR Checks

Most have been done except for a few due to the changing of administrators.

Ecumenical Relationship

Shiloh works ecumenically as we belong to one body of Jesus Christ with many members. We work with the International Ministerial Council of Great Britain, where we are founding members and through them we work with the Ecumenical Bodies in the United Kingdom.

We are members of the Conference of European Churches, so here we have a Europe wide relationship and we work with other Churches in Sheffield and nation -wide. We share in services, special occasions, our Presider Preaches and other Bishop and Ministers also take part. This is in line with the fact that we are part of the worldwide Christian Body of Christ and that our Ministry is without walls.

Policies

We have been advised that there are a number of Policies which have to be put in place. At the time of writing this report we have not been able to do this. Work has started on the financial procedure but has to be enlarged. We hope that by the next reporting period all these policies will be completed.

Risk Management Policy

At present we need to work on this policy, but there are no areas of risk or matters for concern to the Church at this time.

Conflict of Interest policy

To be completed for the next reporting period. However, there are no conflict of interest at present among the Trustees, the Executive Board or has been reported by members.

Volunteer Management Policy

Generally volunteers are appointed by the Presider, the Executive Board or other delegated Officer. For some areas they are appointed at the Annual General Conference.

Again a policy has to be worked on for the next reporting period.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2024

Complaints handling Policy

Based on the Constitution there is a procedure for dealing with complaints or disciplining, but a policy has not been created. Again, to be done for the next reporting period.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserve Policy

This is being looked at with a view to its development.

Financial Procedure Manual

Work has begun but need to be widened.

Financial Review

Total incoming resources for the period were £49,932 (2022/23: £5,451) of which £7,098 was unrestricted income (2022/23: £1,571). Total resources expended were £35,257 (2022/23: £3,870) of which £1,298 was unrestricted expenditure. A full review of the financial position of the charity can be found on the attached financial statements.

Reserves

As at the balance sheet date of 31 March 2024 the charity had free reserves (unrestricted funds) of £5,527 (2022/23 £1,563) and restricted reserves of £9,147 (2022/23 £0).

SHILOH UNITED CHURCH OF CHRIST

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2024**

Trustees' Responsibilities

The Charities Act 2022 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....15-12-2024

Signed on their behalf by Trustee.....L Melville

Printed Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

Report to the trustees/ members of Shiloh United Church of Christ (Apostolic) Worldwide on the accounts for the year ended 31st March 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2022 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

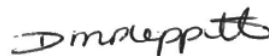
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 6th January 2025

SHILOH UNITED CHURCH OF CHRIST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £ Revised
INCOMING RESOURCES					
Donations & Legacies	3a	60,822	151	60,973	45,283
Investment Income	3b	618	-	618	841
Charitable Activities	3c	21,520	-	21,520	138,764
Other Income	3d	-	-	-	17,835
TOTAL INCOMING RESOURCES		82,960	151	83,111	202,723
PAYMENTS					
Costs of Charitable Activities	4	53,229	-	53,229	77,783
RESOURCES EXPENDED		53,229	-	53,229	77,783
NET INCOMING/(OUTGOING) RESOURCES		29,731	151	29,882	124,940
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		29,731	151	29,882	124,940
RECONCILIATION OF FUNDS:					
Balances Brought Forward		586,257	42,915	629,172	504,231
Prior year adjustment		3,567	-	3,567	-
BALANCES CARRIED FORWARD		619,555	43,066	662,621	629,172

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 12 to 18

SHILOH UNITED CHURCH OF CHRIST

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £ Revised
Assets					
Tangible Assets	2	312,793	-	312,793	141,643
Investment Assets	6	-	-	-	-
		<u>312,793</u>	<u>-</u>	<u>312,793</u>	<u>141,643</u>
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	307,942	43,066	351,008	488,655
Total Current Assets		<u>307,942</u>	<u>43,066</u>	<u>351,008</u>	<u>488,655</u>
Creditors: amounts falling due within one year	9	1,180	-	1,180	1,126
NET CURRENT ASSETS		306,762	43,066	349,828	487,529
TOTAL ASSETS less current liabilities		<u>619,555</u>	<u>43,066</u>	<u>662,621</u>	<u>629,172</u>
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		<u>619,555</u>	<u>43,066</u>	<u>662,621</u>	<u>629,172</u>
FUNDS OF THE CHARITY					
General Funds		619,555	-	619,555	586,257
Restricted funds	5	-	43,066	43,066	42,915
TOTAL FUNDS		<u>619,555</u>	<u>43,066</u>	<u>662,621</u>	<u>629,172</u>

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on 15-12-2024

Signed on their behalf by Trustee L Melville

Print Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movement of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made for specific purposes.

Designated Funds

These funds are where the funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102. Previous revaluation as deemed cost.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Motor Vehicles	15%
Fixtures, Fittings & Equipment	15%
Building Improvements	15%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

2. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures, Fittings & Equipment	Building Improvement s	Land & Buildings (Restricted)	2023/24
Cost	£	£	£	£	£
At 1 April 2023	29,045	28,959	69,942	116,409	244,355
Additions	-	-	174,935	-	174,935
At 31 March 2024	29,045	28,959	244,877	116,409	419,290
Accumulated Depreciation					
At 1 April 2023	25,576	24,670	52,467	-	102,713
Charge for the Year	520	643	2,621	-	3,785
At 31 March 2024	26,096	25,313	55,088	-	106,498
Net Book Value					
At 31 March 2024	2,949	3,646	189,789	116,409	312,793
At 1 April 2023	3,469	4,289	17,475	116,409	141,643

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024 : None

31st March 2023 : None

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
a) Donations & Legacies				
Tithes	29,845	-	29,845	28,103
Gifts	9,667	-	9,667	-
Offerings	15,714	151	15,865	11,898
Gift Aid Tax Recovered	4,955	-	4,955	5,282
Building fund income	642	-	642	-
	60,822	151	60,973	45,283
b) Investment Income				
Interest Received	618	-	618	841
	618	-	618	841
c) Incoming from Charitable Activities				
Convocation Fees	1,815	-	1,815	505
Birmingham	19,655	-	19,655	138,053
Booklets & Programme & Baby blessings	50	-	50	101
Mini-bus Income	-	-	-	105
	21,520	-	21,520	138,764
d) Other Income				
Sundry Income	-	-	-	17,835
	-	-	-	17,835

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £ Revised
a) Charitable Activities				
Activities & Events	1,872	-	1,872	-
Accommodation Reimb	742	-	742	-
Birmingham Expense	9,860	-	9,860	21,898
Branch Aid	-	-	-	300
Convocation expense	-	-	-	897
Gifts & Offerings	5,418	-	5,418	4,962
Health & Safety	737	-	737	123
Insurance	-	-	-	5,092
License & Subscriptions	450	-	450	285
Music	-	-	-	246
Mission	-	-	-	150
Motor Vehicle Costs	1,884	-	1,884	2,322
Office Materials	198	-	198	278
Rent & Rates	5,776	-	5,776	5,489
Repairs & Maintenance	132	-	132	1,793
Sundry Expenses	6,240	-	6,240	19,116
Telephone Costs	963	-	963	593
Travel & Subsistence	990	-	990	1,738
Utility Costs-Electric	5,838	-	5,838	3,775
Utility Costs-Gas	6,302	-	6,302	2,473
Utility Costs-Water	283	-	283	523
Waste Disposal	575	-	575	151
Depreciation expense	3,785	-	3,785	4,453
Governance costs:-				
Independent Examiner Fee	1,182	-	1,182	1,126
	53,229	-	53,229	77,783

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-24 £
Bishops Offerings	5,802	-	-	-	-	5,802
Special Offerings	16,563	151	-	-	-	16,714
Resurrection Seed	20,550	-	-	-	-	20,550
	42,915	151	-	-	-	43,066

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-23 £
Bishops Offerings	5,802	-	-	-	-	5,802
Special Offerings	16,563	-	-	-	-	16,563
Resurrection Seed	20,550	-	-	-	-	20,550
	42,915	-	-	-	-	42,915

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Current Account	70,040	43,066	113,106	251,371
Business Reserve Account	56	-	56	56
Business Reserve Account 2	237,846	-	237,846	237,228
	307,942	43,066	351,008	488,655

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiner's Fee	1,180	-	1,180	1,126
	1,180	-	1,180	1,126

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.

(2022/23- None)

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2022/23- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

16. PRIOR YEAR ADJUSTMENT

The funds brought forward have been adjusted by £3,567 to reflect a true and fair view of the Charity's closing position as at 31st March 2024. This was due to two cheques, outstanding at the end of the last financial year, not added to the ledger.

SHILOH UNITED CHURCH OF CHRIST APOSTOLIC WORLDWIDE

England & Wales - Charity number 277453

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

SHILOH UNITED CHURCH OF CHRIST (APOSTOLIC) WORLDWIDE

CHARITY REGISTRATION NUMBER 277453

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

SHILOH UNITED CHURCH OF CHRIST
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 6
Independent Examiner's Report on the Accounts	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 16

SHILOH UNITED CHURCH OF CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	277453
START OF FINANCIAL YEAR	01 April 2022
END OF FINANCIAL YEAR	31 March 2023
TRUSTEES AT 31 MARCH 2023	Bishop L Melville Rev. C Shirley Rev P Kimba-Smith

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Constitution adopted 7th July 1968 as amended 17th February 1979
REGISTRATION DATE	19 April 1979:Standard Registration

OBJECTS

To advance the Christian Religion in the United Kingdom.

REGISTERED ADDRESS	8 Gower Street Sheffield S4 7JW
PRIMARY BANKERS	Nationaal Westminster Bank Plc 42 High Street Sheffield S1 2GE
INDEPENDENT EXAMINER	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The trustees for this period are The Right Revd. Lynette Melville, Chair and Presiding Prelate;
The Right Revd. Carlton Shirley and the Revd. Pauline Kimba-Smith.

There are no areas of concern at present.

On the whole the Trust has been operating as usual with its Branches in Sheffield, Birmingham, Germany and Jamaica.

All branches continue to have their main Family worship on Sundays. Prayer meetings and Bible Studies are held during the week on different days.

Prayer Meetings

Sheffield - Every Morning 7:00 -7:30 and 1st Saturday Morning every Month

Birmingham - Tuesdays and first Saturday of the Month.

Germany - Tuesdays

Bible Study

Sheffield Fortnightly on Thursday evenings.

Birmingham - Friday nights

Germany Tuesdays

Weekly Services - Wednesdays Morning and Evening and Saturday Mornings.

Communion - Held on the first Sunday of the month in all Branches.

Baptism - 3 (Birmingham)

Marriages - None for the period

Funerals - 2 (1 Sheffield long standing member, and Birmingham 1)

Ministerial Ordinations - 16

4 Ministers and 2 of them to Pastoral office, 1 Deacon, 1 Evangelist, 9 Missionaries and 1 Exhorter.

Christian Education

Sunday School has restarted since November 2022 with 8-10 children ages 3-12. There are 7 members in the team, 5 teachers and 2 administrators. The lessons are given in modules regarding themes like Christmas, Easter, Love etc.. The feedback from Parents, Senior Church Leaders and the children themselves have been positive. The children look forward to attending and they are growing in their knowledge and understanding of the Bible and its life application.

Adult bible study continues fortnightly and weekly in other branches. This is an ongoing part of worship.

Convocation 2022

A district was held in Birmingham and the 56th Annual International Convocation was held from 28 - 31 July 2022 under the theme "Life is in the Blood", Scripture text Leviticus chapter 17 and verse 11. Celebration of Silver Anniversary in Leadership as Bishop and Archdeacon was celebrated on Saturday the 30th July 2022.

Advertisement and publication, etc. were produced in house, which helped to reduce costs.

Hospital and home visits for the sick and elderly

The Missionary Section has 2 Members. They have carried out a number of hospital and home visits: organised special services and street ministries. They continue to participate and lead midweek services and general worship services as delegated.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2023

A new Evangelism team was started in June 2023, comprising 5 members. This includes distribution of invitation leaflets to church service, a coffee morning held fortnightly on Saturday mornings and prayer, if requested. They have distributed about 1000 leaflets to the North of the City. The take up of the coffee morning is a bit slow but they are hopeful. They have done some street ministering, being a listening ear, praying for needs and just sharing the gospel.

Community

Food bank is held once a week in Birmingham.

Choir - Music Ministry

They have not gone back to travelling to Europe, since the pandemic, however, they have accepted some invitations to minister as well as their usual times at convocations and special occasions.

Hospitality Team

There are 6 members in this team. It provides refreshment after services. Support families in bereavement, sending condolences cards, flowers, etc. Also dealing with special occasions like annual convocation, Fathers and mothers Days, those celebrating milestone birthdays, etc. Funding is by contributions in kind and from their own financial contribution.

Catering Team

They are about 6 with other helpers from time to time. They are active during convocation, executive meetings and annual conferences; providing meals and refreshments. They work in cooperation with the hospitality team.

Building Maintenance and works

All inspection and annual checks have been completed and certified accordingly. The work to the roof has not yet started.

Membership - 3 new members added to the Birmingham branch.

Most DBR checks have been done.

Pauline Kimba-Smith

On behalf of the Trustee Board

SHILOH UNITED CHURCH OF CHRIST

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....24-09-23.....

Signed on their behalf by Trustee L. Melville

Printed Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

Report to the trustees/ members of Shiloh United Church of Christ (Apostolic) Worldwide on the accounts for the year ended 31st March 2023.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 29th September 2023

SHILOH UNITED CHURCH OF CHRIST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
INCOMING RESOURCES					
Donations & Legacies	3a	45,251	-	45,251	47,119
Investment Income	3b	841	-	841	24
Charitable Activities	3c	138,764	-	138,764	30
Other Income	3d	16,680	-	16,680	1,195
TOTAL INCOMING RESOURCES		201,536	-	201,536	48,368
PAYMENTS					
Costs of Charitable Activities	4a	80,163	-	80,163	38,893
RESOURCES EXPENDED		80,163	-	80,163	38,893
NET INCOMING/(OUTGOING) RESOURCES		121,373	-	121,373	9,475
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		121,373	-	121,373	9,475
RECONCILIATION OF FUNDS:					
Balances Brought Forward		464,884	42,915	507,799	498,323
BALANCES CARRIED FORWARD		586,257	42,915	629,172	507,799

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 10 to 16

SHILOH UNITED CHURCH OF CHRIST

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Assets					
Tangible Assets	2	141,643	-	141,643	146,096
Investment Assets	6	-	-	-	-
		<u>141,643</u>	<u>-</u>	<u>141,643</u>	<u>146,096</u>
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	445,740	42,915	488,655	362,663
		<u>445,740</u>	<u>42,915</u>	<u>488,655</u>	<u>362,663</u>
Total Current Assets		445,740	42,915	488,655	362,663
Creditors: amounts falling due within one year	9	1,126	-	1,126	960
NET CURRENT ASSETS		<u>444,614</u>	<u>42,915</u>	<u>487,529</u>	<u>361,703</u>
TOTAL ASSETS less current liabilities		<u>586,257</u>	<u>42,915</u>	<u>629,172</u>	<u>507,799</u>
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		<u>586,257</u>	<u>42,915</u>	<u>629,172</u>	<u>507,799</u>
FUNDS OF THE CHARITY					
General Funds		586,257	-	586,257	464,884
Restricted funds	5	-	42,915	42,915	42,915
TOTAL FUNDS		<u>586,257</u>	<u>42,915</u>	<u>629,172</u>	<u>507,799</u>

Approved by the Trustees on 24-09-2023

Signed on their behalf by Trustee L. Melville

Printed Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movement of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made for specific purposes.

Designated Funds

These funds are where the funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102. Previous revaluation as deemed cost.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Motor Vehicles	15%
Fixtures, Fittings & Equipment	15%
Building Improvements	15%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

2. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures, Fittings & Equipment	Building Improvement s	Land & Buildings (Restricted)	2022/23
Cost	£	£	£	£	£
At 1 April 2022	29,045	28,959	69,942	116,409	244,355
Additions	-	-	-	-	-
At 31 March 2023	<u>29,045</u>	<u>28,959</u>	<u>69,942</u>	<u>116,409</u>	<u>244,355</u>
Accumulated Depreciation					
At 1 April 2022	24,964	23,913	49,383	-	98,260
Charge for the Year	612	757	3,084	-	4,453
At 31 March 2023	<u>25,576</u>	<u>24,670</u>	<u>52,467</u>	-	<u>102,713</u>
Net Book Value					
At 31 March 2023	<u>3,469</u>	<u>4,289</u>	<u>17,475</u>	<u>116,409</u>	<u>141,643</u>
At 1 April 2022	<u>4,081</u>	<u>5,046</u>	<u>20,559</u>	<u>116,409</u>	<u>146,096</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

31st Mar 2022 : None

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
a) Donations & Legacies				
Tithes & Gifts & Offerings	-	-	-	-
Tithes	28,103	-	28,103	34,872
Gifts	-	-	-	107
Offerings	11,866	-	11,866	9,134
Gift Aid Tax Recovered	5,282	-	5,282	3,006
	45,251	-	45,251	47,119
b) Investment Income				
Interest Received	841	-	841	24
	841	-	841	24
c) Incoming from Charitable Activities				
Convocation Fees	505	-	505	30
Birmingham	138,053	-	138,053	-
Booklets & Programme & Baby blessings	101	-	101	-
Mini-bus Income	105	-	105	-
	138,764	-	138,764	30
d) Other Income				
Advertising Income	-	-	-	564
Sundry Income	16,680	-	16,680	631
	16,680	-	16,680	1,195

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
Charitable Activities				
Activities & Events	-	-	-	112
Accommodation Reimb	-	-	-	283
Birmingham Expense	25,422	-	25,422	3,000
Branch Aid	300	-	300	3,000
Convocation expense	897	-	897	-
Gifts & Offerings	5,260	-	5,260	3,725
Health & Safety	123	-	123	-
Insurance	5,092	-	5,092	3,172
Jamaica Aid	-	-	-	1,858
License & Subscriptions	285	-	285	750
Music	246	-	246	-
Mission	150	-	150	600
Motor Vehicle Costs	2,322	-	2,322	1,885
Office Materials	273	-	273	100
Rent & Rates	5,489	-	5,489	5,448
Repairs & Maintenance	1,793	-	1,793	1,365
Sundry Expenses	17,679	-	17,679	810
Telephone Costs	593	-	593	1,180
Travel & Subsistence	1,738	-	1,738	1,088
Utility Costs-Electric	3,775	-	3,775	4,012
Utility Costs-Gas	2,473	-	2,473	1,595
Utility Costs-Water	523	-	523	1,165
Waste Disposal	151	-	151	-
Direct costs:-				
Depreciation expense	4,453	-	4,453	2,658
Governance costs:-				
Independent Examiner Fee	1,126	-	1,126	960
Legal & Professional fees	-	-	-	129
	80,163	-	80,163	38,893

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-23 £
Bishops Offerings	5,802	-	-	-	-	5,802
Special Offerings	16,563	-	-	-	-	16,563
Resurrection Seed	20,550	-	-	-	-	20,550
	42,915	-	-	-	-	42,915

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-22 £
Bishops Offerings	5,802	-	-	-	-	5,802
Special Offerings	16,533	30	-	-	-	16,563
Resurrection Seed	20,550	-	-	-	-	20,550
	42,885	30	-	-	-	42,915

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Current Account	208,456	42,915	251,371	126,220
Business Reserve Account	56	-	56	56
Business Reserve Account 2	237,228	-	237,228	236,388
	445,740	42,915	488,655	362,663

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiner's Fee	1,126	-	1,126	960
	1,126	-	1,126	960

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2021/22- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

SHILOH UNITED CHURCH OF CHRIST APOSTOLIC WORLDWIDE

England & Wales - Charity number 277453

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

SHILOH UNITED CHURCH OF CHRIST (APOSTOLIC) WORLDWIDE

CHARITY REGISTRATION NUMBER 277453

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

SHILOH UNITED CHURCH OF CHRIST
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 6
Independent Examiner's Report on the Accounts	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 17

SHILOH UNITED CHURCH OF CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	277453
START OF FINANCIAL YEAR	01 April 2021
END OF FINANCIAL YEAR	31 March 2022
TRUSTEES AT 31 MARCH 2022	Bishop L Melville Rev. C Shirley Rev P Kimba-Smith
	Appointed 26th February 2022

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS Unicorporated Charity

GOVERNING INSTRUMENT Constitution adopted 7th July 1968 as amended 17th February 1979

OBJECTS

To advance the Christian Religion in the United Kingdom.

REGISTERED ADDRESS 8 Gower Street
Sheffield
S4 7JW

PRIMARY BANKERS Nationaal Westminster Bank Plc
42 High Street
Sheffield
S1 2GE

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Introduction

The Shiloh Church is a house of prayer and worship within an atmosphere of love, and where all people are accepted, united and needs ministered to through preaching and practical teaching of the Word of God.

We are a worldwide ministry established on sound biblical principles, called to care, love and to provide hope and healing for the lost. To lead people into harmony with God and their fellowmen.

To evangelise and take the good news around the world.

Shiloh United Church of Christ (Apostolic) Worldwide is a well-established church in the heart of the city of Sheffield based in Burngreave.

There is one branch located in Birmingham. Internationally there are three branches based in Germany, Jamaica and Ghana. The church in Ghana has eight other branches.

As a pioneering church we are endeavouring to carry on the Great Commission which is to preach the Gospel.

Structure governance and management

The Executive Board has the responsibility to appoint trustees and appoint any new trustees following the provisions laid out in the organisation's governing instrument.

All existing trustees are members of the Executive Board.

The following have served throughout the accounting period. Bishop Lynette Melville (chairperson and presiding prelate).

Bishop Carlton Shirley.

Revd Pauline Kimba-Smith was appointed to the board of trustees on 26th February 2022 at the Annual General Conference.

Governing Document

Shiloh United Church of Christ (Apostolic) Worldwide is an unincorporated charity governed by a constitution adopted in 1968 and as amended in 1979.

Organisational Structure

The charity has a Bishop who has the responsibility for the activities of the church supported by the membership who are volunteers.

The trustees give their time voluntarily and received no financial benefits from the charity. No expenses have been reclaimed by any of the trustees from the charity in the period of reporting.

The general governance of the charity is the responsibility of the trustees. The day-to-day operation is delegated to the volunteers in their respective roles and any matters of interest needing a decision is referred to the Executive Board for decision making.

Aims and Purpose

Our purpose as recorded in our constitution is to advance the Christian Religion in the United Kingdom in accordance with the Articles of Faith.

How our activities deliver public benefit

The charity carries out a wide range of activities according to its charitable aims as outlined below. The trustees consider that these activities provide benefit both to those who are part of Shiloh United Church of Christ (Apostolic) Worldwide and the wider community of Burngreave, Sheffield.

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2022

The organisation and provision of Christian worship every Sunday and Wednesday mornings where people can participate in worship and explore their faith.

Daily morning prayer meetings, Saturday morning meeting and fortnightly bible study on line via Cisco Webex continues to be held regularly and is a real blessing. Prayer is a major part of these meetings and cover areas of the whole church and liives of believers.

The trustees have paid due regard to the charity Guidance on 'Public Benefit' and have decided what activities the charity undertakes. All activities undertaken by Shiloh United Church of Christ (Apostolic) worldwide are focused on the purpose of the charity.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Sacraments

Once per month on Sunday morning in the sanctuary.

Baptism Marriage and Baby dedication

None during this period.

Funerals

Two funerals held. One of our long-term members went home to be with the Lord. Also, a member from the wider community.

The two services were officiated by Bishop Lynette Melville.

Membership

No reports of anyone leaving. Some members have not returned to church since the opening after the lockdown. We continue to receive visitors to our services.

Annual Convocation

Our 55th annual convocation was held over three days from 29th to 31st July 2021. The topic was 'The Blood has a Voice'. Scripture reading from Genesis 4:1-10. Due to keeping in line with Government guidelines the number of attended were restricted. Services were recorded via Cisco Webex and people were able to follow online.

Building Works

During the last storm the drains on the roof were blocked which caused many of the ceiling tiles to come off or got soaked causing damage to parts of the ceiling in the main worship area.

The roof needs replacing. A temporary repair was carried out in the interim.

There have also been some difficulties with intruders using the second car park without permission and the shed was broken into.

General maintenance work on the building is ongoing throughout the year.

SHILOH UNITED CHURCH OF CHRIST

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on...12-10-22...

Signed on their behalf by Trustee*Lynette Melville*.....

Printed Name: **LYNETTE MELVILLE**

SHILOH UNITED CHURCH OF CHRIST
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

Report to the trustees/ members of Shiloh United Church of Christ (Apostolic) Worldwide on the accounts for the year ended 31st March 2022.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

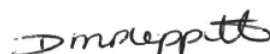
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 14th October 2022

SHILOH UNITED CHURCH OF CHRIST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
INCOMING RESOURCES					
Donations & Legacies	3a	47,089	30	47,119	25,444
Investment Income	3b	24	-	24	94
Charitable Activities	3c	30	-	30	-
Other Income	3d	1,195	-	1,195	111
TOTAL INCOMING RESOURCES		48,338	30	48,368	25,649
PAYMENTS					
Costs of Charitable Activities	4	35,893	-	35,893	22,960
RESOURCES EXPENDED		35,893	-	35,893	22,960
NET INCOMING/(OUTGOING) RESOURCES		12,445	30	12,475	2,689
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		12,445	30	12,475	2,689
RECONCILIATION OF FUNDS:					
Balances Brought Forward		452,438	42,885	495,323	492,634
BALANCES CARRIED FORWARD		464,884	42,915	507,799	495,323

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 10 to 17

SHILOH UNITED CHURCH OF CHRIST

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Assets					
Tangible Assets	2	146,096	-	146,096	134,127
Investment Assets	6	-	-	-	-
		<u>146,096</u>	<u>-</u>	<u>146,096</u>	<u>134,127</u>
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	319,748	42,915	362,663	361,976
		<u>319,748</u>	<u>42,915</u>	<u>362,663</u>	<u>361,976</u>
Total Current Assets					
Creditors: amounts falling due within one year	9	960	-	960	780
NET CURRENT ASSETS		<u>318,788</u>	<u>42,915</u>	<u>361,703</u>	<u>361,196</u>
TOTAL ASSETS less current liabilities		<u>464,884</u>	<u>42,915</u>	<u>507,799</u>	<u>495,323</u>
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		<u>464,884</u>	<u>42,915</u>	<u>507,799</u>	<u>495,323</u>
FUNDS OF THE CHARITY					
General Funds		464,884	-	464,884	452,438
Restricted funds	5	-	42,915	42,915	42,885
TOTAL FUNDS		<u>464,884</u>	<u>42,915</u>	<u>507,799</u>	<u>495,323</u>

Approved by the Trustees on 12-10-22

Signed on their behalf by Trustee L. Melville

Printed Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movement of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made for specific purposes.

Designated Funds

These funds are where the funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Land & Buildings

Land and Buildings have been valued and included within the accounts at cost value in accordance with FRS 102. Previous revaluation as deemed cost.

Amortisation

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Motor Vehicles	15%
Fixtures, Fittings & Equipment	15%
Land & Buildings (Restricted)	15%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

2. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures, Fittings & Equipment	Building Improvements	Land & Buildings (Restricted)	2021/22
Cost	£	£	£	£	£
At 1 April 2021	29,045	28,959	55,316	116,409	229,729
Additions	-	-	14,626	-	14,626
At 31 March 2022	<u>29,045</u>	<u>28,959</u>	<u>69,942</u>	<u>116,409</u>	<u>244,355</u>
Accumulated Depreciation					
At 1 April 2021	24,243	23,023	48,336	-	95,602
Charge for the Year	720	890	1,047	-	2,658
At 31 March 2022	<u>24,964</u>	<u>23,913</u>	<u>49,383</u>	<u>-</u>	<u>98,260</u>
Net Book Value					
At 31 March 2022	<u>4,081</u>	<u>5,046</u>	<u>20,559</u>	<u>116,409</u>	<u>146,096</u>
At 1 April 2021	<u>4,802</u>	<u>5,936</u>	<u>6,980</u>	<u>116,409</u>	<u>134,127</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022 : None

31st Mar 2021 : None

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
a) Donations & Legacies				
Tithes	34,872	-	34,872	17,057
Gifts	107	-	107	438
Offerings	9,104	30	9,134	3,472
Gift Aid Tax Recovered	3,006	-	3,006	4,477
	47,089	30	47,119	25,444
b) Investment Income				
Interest Received	24	-	24	94
	24	-	24	94
c) Incoming from Charitable Activities				
Convocation Fees	30	-	30	-
	30	-	30	-
d) Other Income				
Advertising Income	564	-	564	105
Sundry Income	631	-	631	6
	1,195	-	1,195	111

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
Charitable Activities				
Activities & Events	112	-	112	161
Accommodation Reimb	283	-	283	-
Branch Aid	3,000	-	3,000	-
Covenant Tithe adj	-	-	-	-
Gifts & Offerings	3,725	-	3,725	4,420
Health & Safety	-	-	-	357
Insurance	3,172	-	3,172	2,131
Jamaica Aid	1,858	-	1,858	-
License & Subscriptions	750	-	750	-
Mission	600	-	600	-
Motor Vehicle Costs	1,885	-	1,885	2,443
Office Materials	100	-	100	14
Premises costs	-	-	-	-
Rent & Rates	5,448	-	5,448	3,826
Repairs & Maintenance	1,365	-	1,365	-
Sundry Expenses	810	-	810	227
Telephone Costs	1,180	-	1,180	906
Travel & Subsistence	1,088	-	1,088	651
Utility Costs-Electric	4,012	-	4,012	2,260
Utility Costs-Gas	1,595	-	1,595	3,853
Utility Costs-Water	1,165	-	1,165	931
Depreciation expense	2,658	-	2,658	-
Governance costs:-				
Independent Examiner Fee	960	-	960	780
Legal & Professional fees	129	-	129	-
	35,893	-	35,893	22,960

This page does not form part of the statutory financial statements

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-21	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-22
Bishops Offerings	5,802	-	-	-	-	5,802
Special Offerings	16,533	30	-	-	-	16,563
Resurrection Seed	20,550	-	-	-	-	20,550
	42,885	30	-	-	-	42,915

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-20	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-21
Bishops Offerings	5,802	-	-	-	-	5,802
Special Offerings	16,533	-	-	-	-	16,533
Resurrection Seed	20,550	-	-	-	-	20,550
	42,885	-	-	-	-	42,885

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Current Account	83,305	42,915	126,220	125,557
Business Reserve Account	56	-	56	56
Business Reserve Account 2	236,388	-	236,388	236,364
	319,748	42,915	362,663	361,976

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiner's Fee	960	-	960	780
	960	-	960	780

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2020/21- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

SHILOH UNITED CHURCH OF CHRIST APOSTOLIC WORLDWIDE

England & Wales - Charity number 277453

Accounts

CHARITY NAME TRUSTEE ANNUAL REPORT

1. Introduction

The trustees of the charity, *Charity Name*, present their report with the financial statements of the charity for the year ended 31 December 2020.

The trustees have adopted the provisions 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 (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

The Executive Board has the responsibility to appoint trustees and appoint any new trustees following the provisions laid out in the organisation's governing instrument. All existing trustees are members of the Executive Board.

The following have served throughout the accounting period, except where indicated:

- Trustee Name (Chair)
- Trustee Name
- Trustee Name

There have been no resignations or appointments in the current financial year.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

Governing document

Charity Name is an unincorporated charity governed by a Constitution adopted on the dd/mm/yyyy as amended dd/mm/yyyy.

Organisational structure

The charity employs a Senior Pastor, who reports to the board of trustees. The trustees give their time voluntarily and received no benefits from the charity. No expenses have been reclaimed by any of the trustees from the charity in the period concerned.

The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to Fred Bloggs, the Manager. Fred Bloggs takes any matters of variation to Trustees' meetings for decision making.

3. Aims and purposes

Our purpose as recorded in our constitution is to to advance the Christian Religion in the United Kingdom.

4. Achievements and Performance

How Our Activities Deliver Public Benefit

The charity carries out a wide range of activities in pursuit of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who are part of *Charity Name* and the wider community of *area charity resides*.

1. The organisation and provision of Christian worship

We want to provide space and opportunities for people to explore faith, to worship, to participate in works that reflect the teachings of Jesus, and to live out their beliefs. It is important for us that we don't just talk about following Jesus but put it into practice.

2. Gatherings & Discipleship

We were meeting as usual through January and February, yet with news of the growing threat from COVID-19 we initiated social distancing measures in March and then moved all gathering and events online in March as the country entered into lockdown.

The move to online services meant that more people than ever were able to join with an average of 15-20 people during lockdown. We made specific efforts to engage people's bodies, creativity and emotions in the service to help pastor people through the difficult times. The online church also made room for more people to take on leadership roles and lead different parts of the service.

The week we went online we had an online day retreat which was well timed as people were able to deal with the fear and uncertainty people were experiencing due to the lockdown and pandemic.

We wanted to make sure we were available to those in the church during crisis and so held weekly Zoom Tea Breaks so people felt connected and not isolated. We were aware of the impact the lockdown could have on the mental health of people, so we also had fun and socials through online quizzes and baking with over 20 people joining each time, many not members of the church.

To create a differential between weekday and weekends that seemed to bleed together in lockdown, we had a Compline prayer service on a Friday to mark the end of the week and beginning of rest.

We follow the rhythms of the Church as we spend time each year looking at Advent, Christmas, Lent and Easter. We continued our rhythms of worship through individual Good Friday walks, Material on walking through the easter season and celebrating Easter together online and worship nights.

In response to the death of George Floyd and the Black Lives Matter protests we held conversations and discussions on race and started a book club reading books by black theologians and looking at the role of race in Christianity.

As lockdown lifted we moved our monthly suppers outside and into smaller groups of 6, continued pastoral care with distanced walks. In September we were able to gather for an outdoor service and goodbye party for key members of the church.

5. Financial review

Total incoming resources for the period were £49,932 (2019: £5,451) of which £7,098 was unrestricted income (2019: £1,571). Total resources expended were £35,257 (2019: £3,870) of which £1,298 was unrestricted expenditure. A full review of the financial position of the charity can be found on the attached financial statements.

6. Reserves policy

As at the balance sheet date of 31 December 2020 the charity had free reserves (unrestricted funds) of £5,527 (2019 £1,563) and restricted reserves of £9,147 (2019 £0).

7. Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The trustees do not perceive any major risks to the charity currently.

8. Future-plans

Following a difficult end to the financial year, Trustees are proposing to make fundraising a priority in the next financial year, depending on the easing of COVID-19 restrictions.

9. Public Benefit

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by *Charity Name* are focussed on our charitable purposes.

10. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resource to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

