

# **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**  
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**FOR THE YEAR ENDED 31ST MARCH 2023**

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## SHILOH UNITED CHURCH OF CHRIST

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	277453
<b>START OF FINANCIAL YEAR</b>	01 April 2022
<b>END OF FINANCIAL YEAR</b>	31 March 2023
<b>TRUSTEES AT 31 MARCH 2023</b>	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.

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

#### OBJECTS

To advance the Christian Religion in the United Kingdom.

<b>REGISTERED ADDRESS</b>	8 Gower Street Sheffield S4 7JW
<b>PRIMARY BANKERS</b>	Nationaal Westminster Bank Plc 42 High Street Sheffield S1 2GE
<b>INDEPENDENT EXAMINER</b>	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 £
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>201,536</b>	<b>-</b>	<b>201,536</b>	<b>48,368</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	4a	80,163	-	80,163	38,893
<b>RESOURCES EXPENDED</b>		<b>80,163</b>	<b>-</b>	<b>80,163</b>	<b>38,893</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>121,373</b>	<b>-</b>	<b>121,373</b>	<b>9,475</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>121,373</b>	<b>-</b>	<b>121,373</b>	<b>9,475</b>
<b>RECONCILIATION OF FUNDS:</b>					
Balances Brought Forward		464,884	42,915	507,799	498,323
<b>BALANCES CARRIED FORWARD</b>		<b>586,257</b>	<b>42,915</b>	<b>629,172</b>	<b>507,799</b>

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

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

# 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
<b>Cost</b>	£	£	£	£	£
At 1 April 2022	29,045	28,959	69,942	116,409	244,355
Additions	-	-	-	-	-
At 31 March 2023	29,045	28,959	69,942	116,409	244,355
<b>Accumulated Depreciation</b>					
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	25,576	24,670	52,467	-	102,713
<b>Net Book Value</b>					
At 31 March 2023	<b>3,469</b>	<b>4,289</b>	<b>17,475</b>	<b>116,409</b>	<b>141,643</b>
At 1 April 2022	4,081	5,046	20,559	116,409	146,096

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 £
<b>a) Donations &amp; Legacies</b>				
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
	<b>45,251</b>	<b>-</b>	<b>45,251</b>	<b>47,119</b>
<b>b) Investment Income</b>				
Interest Received	841	-	841	24
	<b>841</b>	<b>-</b>	<b>841</b>	<b>24</b>
<b>c) Incoming from Charitable Activities</b>				
Convocation Fees	505	-	505	30
Birmingham	138,053	-	138,053	-
Booklets & Programme & Baby blessings	101	-	101	-
Mini-bus Income	105	-	105	-
	<b>138,764</b>	<b>-</b>	<b>138,764</b>	<b>30</b>
<b>d) Other Income</b>				
Advertising Income	-	-	-	564
Sundry Income	16,680	-	16,680	631
	<b>16,680</b>	<b>-</b>	<b>16,680</b>	<b>1,195</b>

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 £
<b>Charitable Activities</b>					
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	-
<b>Direct costs:-</b>					
Depreciation expense		4,453	-	4,453	2,658
<b>Governance costs:-</b>					
Independent Examiner Fee		1,126	-	1,126	960
Legal & Professional fees		-	-	-	129
		<b>80,163</b>	<b>-</b>	<b>80,163</b>	<b>38,893</b>

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

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

#### PREVIOUS FINANCIAL YEAR

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

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
	<b>445,740</b>	<b>42,915</b>	<b>488,655</b>	<b>362,663</b>

#### 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
	<b>1,126</b>	<b>-</b>	<b>1,126</b>	<b>960</b>

#### 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.