

# **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**

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

**SHILOH UNITED CHURCH OF CHRIST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	277453
<b>START OF FINANCIAL YEAR</b>	01 April 2024
<b>END OF FINANCIAL YEAR</b>	31 March 2025
<b>TRUSTEES AT 31 MARCH 2025</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>GOVERNING INSTRUMENT</b>	Constitution adopted 7th July 1968 as amended 17th February 1979
<b>REGISTRATION DATE</b>	19 April 1979: Standard Registration
<b>OBJECTS</b>	To advance the Christian Religion in the United Kingdom.
<b>REGISTERED ADDRESS</b>	Shiloh Church 8 Gower Street Sheffield S4 7JW
<b>PRIMARY BANKERS</b>	National Westminster Bank Plc 42 High Street Sheffield S1 2GE
<b>INDEPENDENT EXAMINER</b>	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 citizens, 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 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.....

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

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

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

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	29,045	28,959	244,877	116,409	419,290
<b>Accumulated Depreciation</b>					
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	26,539	25,860	83,557	-	135,955
<b>Net Book Value</b>					
At 31 March 2025	<b>2,506</b>	<b>3,099</b>	<b>161,321</b>	<b>116,409</b>	<b>283,335</b>
At 31 March 2024	2,949	3,646	189,789	116,409	312,793

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 £
<b>a) Donations &amp; Legacies</b>					
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
		<b>59,857</b>	<b>-</b>	<b>59,857</b>	<b>60,973</b>
<b>b) Investment Income</b>					
Interest Received		6,160	-	6,160	618
		<b>6,160</b>	<b>-</b>	<b>6,160</b>	<b>618</b>
<b>c) Incoming from Charitable Activities</b>					
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	-
		<b>11,530</b>	<b>-</b>	<b>11,530</b>	<b>21,520</b>
<b>d) Other Income</b>					
Sundry Income		175	-	175	-
		<b>175</b>	<b>-</b>	<b>175</b>	<b>-</b>

# 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
<b>a) Charitable Activities</b>					
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
<b>Governance costs:-</b>					
Independent Examiner Fee		1,472	-	1,472	1,182
		<b>79,315</b>	<b>-</b>	<b>79,315</b>	<b>53,229</b>

# SHILOH UNITED CHURCH OF CHRIST

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

### 5. RESTRICTED FUNDS

	CURRENT FINANCIAL YEAR			
	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £
Bishops Offerings	5,802	-	-	-
Special Offerings	16,714	-	-	-
Resurrection Seed	20,550	-	-	-
	<b>43,066</b>	<b>-</b>	<b>-</b>	<b>-</b>

	PREVIOUS FINANCIAL YEAR			
	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £
Bishops Offerings	5,802	-	-	-
Special Offerings	16,563	151	-	-
Resurrection Seed	20,550	-	-	-
	<b>42,915</b>	<b>151</b>	<b>-</b>	<b>-</b>

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
	<b>335,827</b>	<b>43,066</b>	<b>378,893</b>	<b>351,008</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-25 £	Total 31-Mar-24 £
Independent Examiner's Fee	1,200	-	1,200	1,180
	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,180</b>

## **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.