

Charity registration number 328696 (England and Wales)

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Hector E Byron-Herbert V Berkeley
Charity number	328696
Principal address	57 Westfield Road Leicester LE3 6HU
Registered office	57 Westfield Road Leicester LE3 6HU
Independent examiner	Thomas Mayfield BA FCA Mayfield & Co (Accountants) Ltd 2 Merus Court Meridian Business Park Leicester LE19 1RJ

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

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THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charity, The Shiloh Pentecostal Fellowship Trust was declared a trust on 19 June 1988. It was formally awarded charitable status on 10 July 1990.

The aims and objectives of the charity are the furtherance of the Christian faith through the spread of the Gospel of Jesus Christ throughout the world, the relief of poverty and the furtherance of education.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities

The activities undertaken to achieve our objectives and comply with charity commission guidance include:

- Sunday Worship
- Wednesday Prayer & Fast
- Bible Study

Join with other branches for any additional training when the needs arise. Including Prayer Day and National Events.

Vehicles

The upkeep and maintenance of the vehicles are of great importance to transport members to and from place of worship and further afield when required.

Equipment

Various equipment bought via fund raising activities.

Achievements and performance

Mission & Outreach Report

1. Overview of Mission Focus

Mission remained one of the core drivers of our church's work throughout 2025, both locally and globally. Our commitment was centered on reaching people with practical support, compassion, and spiritual care, while strengthening partnerships that extend our impact beyond our immediate community.

2. Financial Commitment to Mission

In 2025, we increased our mission goal to reflect the growing needs locally and internationally. This was achieved by:

- Continuing our financial support to our **General Fellowship**, where funds are distributed across several departments, including **Mission** and **Youth**.
- Maintaining consistent monthly donations to ensure stability and sustainability across all supported ministries.

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

These contributions remain an essential part of fulfilling our calling and strengthening the total monthly mission donations continue to be a vital expression of our church's commitment to:

- Fostering spiritual growth
- Supporting missionary work
- Strengthening church departments
- Serving both the congregation and the wider community

Through faithful giving and purposeful action, these contributions ensure that the church can continue to function effectively and respond compassionately to both local and global needs.

Local Community Support

Hurricane Relief – Hurricane Melissa

In response to Hurricane Melissa, the church provided financial support to those directly affected. Funds were allocated to assist the local community, with **roof replacements** identified as a priority due to widespread damage. This support played a vital role in helping families restore safety and stability in their homes.

4. Global Mission Support

Sierra Leone

We continued sponsoring a young woman in Sierra Leone who lost both parents at a young age and has no other means of support. Through the funds provided:

- She received essential assistance for her personal needs.
- She was also able to extend help to others in her community by distributing **food parcels**, multiplying the impact of our support.

Uganda

Funds sent to Uganda were directed toward supporting **children in need**, providing care and assistance that contributes to their well-being and development.

5. Fundraising Initiatives

Step Challenge

A church-wide **Step Challenge** fundraiser was successfully completed. The funds raised were used to:

- Purchase equipment that enables **housebound individuals** and members of the wider community to participate in church services.
- Expand accessibility and inclusion, ensuring more people can remain connected to worship and fellowship.

6. Goals

- To continue to propagate the gospel. The church is committed and strive to ensure safer recruitment. Safeguarding to promote a safe environment for the welfare of children, young people, and adults including vulnerable ones. All volunteers are required to attend training in line with thirtyone: eight. Robust policies, procedures and guidance in place. Including training with other organisation supported with the Charity Commission. This shows good practice for the organisation.

Financial review

The statement of financial activities on page 5 shows a total income of £27,908 and expenditure of £26,089 across our unrestricted funds. Thus reporting a surplus for the year of £1,819.

The overall reserves carried forward as at the year end 31 December 2025 stands at £197,333, which is slightly up from last year's reserves of £195,514.

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Shiloh Pentecostal Fellowship Trust is governed by its constitution which is registered with the Charity Commission. As articulated earlier in the report this was formally constituted on 10 July 1990.

Its principle operating address is 57 Westfield Road, Leicester, LE3 6HU.

The Shiloh Pentecostal Fellowship Trust was formally declared a trust on 19 June 1988.

The Trustees who served during the year and up to the date of signature of the financial statements were:

M Hector

E Byron-Herbert

V Berkeley

The Trustees report was approved by the Board of Trustees.



E Byron-Herbert

Trustee

2 April 2026

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

I report to the Trustees on my examination of the financial statements of The Shiloh Pentecostal Fellowship Trust (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Thomas Mayfield BA FCA

Mayfield & Co (Accountants) Ltd

2 Merus Court
Meridian Business Park
Leicester
LE19 1RJ

2 April 2026

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	26,099	23,736
Other trading activities	4	1,702	-
Investments	5	107	137
Total income		<u>27,908</u>	<u>23,873</u>
Expenditure on:			
Charitable activities	6	<u>26,089</u>	<u>20,913</u>
Total expenditure		<u>26,089</u>	<u>20,913</u>
Net income and movement in funds		<u>1,819</u>	<u>2,960</u>
Reconciliation of funds:			
Fund balances at 1 January 2025		<u>195,514</u>	<u>192,554</u>
Fund balances at 31 December 2025		<u>197,333</u>	<u>195,514</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		135,322		137,292
Current assets					
Debtors	12	1,676		1,719	
Cash at bank and in hand		61,775		57,943	
		<u>63,451</u>		<u>59,662</u>	
Creditors: amounts falling due within one year	13	<u>(1,440)</u>		<u>(1,440)</u>	
Net current assets			62,011		58,222
Total assets less current liabilities			<u>197,333</u>		<u>195,514</u>
The funds of the Charity					
Unrestricted funds	14		197,333		195,514
			<u>197,333</u>		<u>195,514</u>

The financial statements were approved by the Trustees on 2 April 2026



M Hector
Trustee

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Shiloh Pentecostal Fellowship Trust was declared a trust on 19 June 1988. It was formally awarded charitable status on 10 July 1990.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Property improvements	Nil
Fixtures and fittings	25%
Computer equipment	25%
Motor vehicles	Nil

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	26,099	23,736
Donations and gifts		
Tithes	19,423	22,211
Services	2,645	1,525
Gift Aid	4,031	-
	26,099	23,736

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 **Income from donations and legacies** **(Continued)**

4 **Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,702	-
	<u> </u>	<u> </u>

5 **Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	107	137
	<u> </u>	<u> </u>

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
UK fellowship contributions	4,520	4,020
Missions	2,461	1,276
Water rates	-	208
Insurance	666	911
Light and heat	2,152	2,297
Motor expenses	5,607	4,847
Repairs and renewals	-	790
Sundry expenses	1,038	353
Depreciation	1,970	2,625
Telephone	731	762
Equipment	1,434	206
Training	100	347
Loss on disposal of fixed assets	-	231
Other charitable expenditure	3,250	-
	<u>23,929</u>	<u>18,873</u>
Share of support and governance costs (see note 7)		
Governance	2,160	2,040
	<u>26,089</u>	<u>20,913</u>
Analysis by fund		
Unrestricted funds	<u>26,089</u>	<u>20,913</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,160</u>	<u>2,040</u>
Analysed between:		
Unrestricted funds	<u>2,160</u>	<u>2,040</u>

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Independent examiner fees	600	500
Accountancy	1,560	1,540
	<u>2,160</u>	<u>2,040</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

Remuneration of key management personnel

The trustees believe there to be no key management personnel as they take an active role in operations.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	65,650	63,547	12,216	1,490	770	143,673
At 31 December 2025	65,650	63,547	12,216	1,490	770	143,673
Depreciation and impairment						
At 1 January 2025	-	-	5,399	652	330	6,381
Depreciation charged in the year	-	-	1,759	211	-	1,970
At 31 December 2025	-	-	7,158	863	330	8,351
Carrying amount						
At 31 December 2025	65,650	63,547	5,058	627	440	135,322
At 31 December 2024	65,650	63,547	6,817	838	440	137,292

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,676	1,719

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,440	1,440

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	195,514	27,908	(26,089)	197,333

THE SHILOH PENTECOSTAL FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Unrestricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources At 31 December expended	2024
	£	£	£	£
General funds	192,554	23,873	(20,913)	195,514
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).