SHILOH TABERNACLE OF GOD

Charity No. 1181593

Trustees Report and Unaudited Accounts

31 December 2025

Trustees Annual Report

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SHILOH TABLERNACLE OF GOD **1181593**
Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRAVTIVE DETAILS

Charity No. 1181593

Principal Office
101 Broad Street
Broad Street
Birmingham
B15 1TD

Trustees
The following Trustees served during the year:
K Walker
K Walker-Lawrence
C Holding
G Williams

Directors of Corporate Trustees
G Williams
C Holding

Accountants
TTM Accounting Limited
1 Sepia Way, Wixams
MK42 6GW

OBJECTIVES AND ACTIVITIES
The main objective of the church is the advancement of religion to promote, maintain, practice, and increase belief in the supreme being. Providing a place of worship for members of the public, providing pastoral work including visiting the sick and bereaved, teaching Christianity through sermons and groups.

Taking religious assemblies in schools, provision of youth club with Christian ethos.

Promoting Christianity through staging of events, promoting the mission of the church through the provision of activities for senior citizens, parents, toddlers and carrying out prison visits.

ACHIEVEMENTS AND PERFORMANCE
One regular weekly Sunday church service and children's activities in Birmingham City Centre at a rented venue space at 101 Broad Street, Broad Street, Birmingham B15 1DT.

One monthly midweek service in Birmingham City Centre at a rented space at 101 Broad Street, Broad Street, Birmingham B15 1DT.

Regular youth and young adults' services and activities in Birmingham.

Regular children and creche ministry, where children are encouraged through the teaching of the gospel of grace with engaging and fun based activities.

We demonstrated the love of Jesus by reaching out to the homeless and underprivileged in the community as well as partnering with two homeless charities in the city of Birmingham.

Distribution of relief and care packages to those in need of emergency assistance for matters such as accommodation, counselling, financial assistance and basic everyday items.

Street evangelism in Birmingham town centre continued through the year, mistering to all and praying with those who were open to receiving the gospel.

FINANCIAL REVIEW
The results for the year are shown in the Statement of Financial Activities, which the trustees consider satisfactory.

Statement of trustee's responsibilities in relation to the financial statements
The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees.

G Williams
Trustee
31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2024 £
Income and endowments from:			
Donations and legacies	2	2,180	1,631
Total		**2,180**	**1,631**
Expenditure on:			
Other	3	(3,553)	(2, 974)
Total		**(1,372)**	**(1,343)**
Net gains on investments		-	-
Net expenditure before other gains/(losses)		**(1,372)**	**(1,343)**
Other gains and losses		**-**	**-**
Net movement in funds		**(1,372)**	**(1,343)**
Reconciliation of funds:			
Total funds carried forward		**(1,372)**	**(1,343)**

Balance Sheet at 31 December 2025

	Notes	2025 £
Current Assets		
Cash at bank and in hand		740
		0
Creditors		
Amount falling due within one year	5	(100)
Net Current Assets		**640**
Total assets less current liabilities		**640**
Net liabilities excluding pension asset or liability		**640**
Total Net Liabilities		**640**
The Funds of the charity		
Restricted Funds	6	
Unrestricted funds		
General funds	6	640
		640
Reserves	6	
Total funds		**640**

Approved by the trustees on 31 December 2025.

And signed on their behalf by:

G Williams
Trustee
31 December 2025

Statement of Cash flow for the year ended 31 December 2025

	2024 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(1,372)	(1,343)
Adjustment for:		
Increase/(Decrease) in trade and other payables	965	100
Net cash provided by/(used in) operating activities	**(408)**	(1,243)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	**(408)**	(1,243)
Cash and cash equivalents at the beginning of the year	**1,148**	2,391
Cash and cash equivalents at the end of the year	**740**	1,148
Components of cash and cash equivalents		
Cash and bank balances	740	1,148

Trustees Annual Report

Notes to the Accounts

1. **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to the accounts for previous years.

Fund accounting

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

Restricted funds

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

Income is included in the statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts
Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities
These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help
The value of any volunteer help received is not included in the accounts.

Investment income
This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets
This includes any gain or loss on the sale of investments.

Expenditure
Recognition of expenditure
Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds
These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities
These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable
All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs
These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure
These are support costs not allocated to a particular activity.

Taxation
The charity is exempt from tax on its charitable activities.

Freehold investment property
Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation
Intangible fixed assets (including purchased goodwill, patents, and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks
Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors
Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development
Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies
Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets
Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs
The charity operates a defined pension contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2. Income from donations and legacies

	Unrestricted Funds	Total Funds
	£	£
	2,180	2,180
	2,180	2,180

3. Other expenditure

	Unrestricted funds £	Total funds £
Premises Costs	900	900
Office Expenses	2,553	2,553
Finance Costs	100	100
	3,553	3,553

4. Staff costs

No employee received emoluments in excess of £60,000.

5. Creditors:

Amounts falling due within one year

	2025 £
Trade creditors	100
Accruals and deferred income	-
	100

6. Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2025 £
Restricted funds:			
Unrestricted funds:			
General funds	2,180	(3,553)	(1,372)
Revaluation Reserves:			
Total funds	**2,180**	**(3,553)**	**(1,372)**

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	640	-	640
	640	-	640

8. Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	New HP/Finance leases £	At 31 December 2025 £
Cash and cash equivalents	-	740	-	740
Net debt	-	740	-	740

Detailed Statement of Financial Activities

	Unrestricted Funds £	Total funds £
Income and endowments from:		
Donations and legacies	2,180	2,180
Total income and endowments	**2,180**	**2,180**
Expenditure on:		
Other expenditure	(900)	(900)
	(2,553)	(2,553)
	(100)	(100)
	(3,553)	**(3,553)**
Total of expenditure of other costs	**(3,553)**	**(3,553)**
Total expenditure	**(3,553)**	**(3,553)**
Net gains on investments	-	-
Net expenditure	**(1,372)**	**(1,372)**
Net expenditure before other gains/(losses)	**(1,372)**	**(1,372)**
Other Gains	-	-
Net movement in funds	**(1,372)**	**(1,372)**
Reconciliation of funds:		
Total funds carried forward	**(1,372)**	**(1,372)**