SHILOH UNITED CHURCH OF CHRIST (APOSTOLIC) WORLDWIDE

CHARITY REGISTRATION NUMBER 277453

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

SHILOH UNITED CHURCH OF CHRIST

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FOR THE YEAR ENDED 31ST MARCH 2026

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SHILOH UNITED CHURCH OF CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	277453
START OF FINANCIAL YEAR	01 April 2025
END OF FINANCIAL YEAR	31 March 2026
TRUSTEES AT 31 MARCH 2026	Bishop L Melville Rev. C Shirley Rev P Kimba-Smith The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.
GOVERNING INSTRUMENT	Constitution adopted 7th July 1968 as amended 17th February 1979
REGISTRATION DATE	19 April 1979: Standard Registration
OBJECTS	To advance the Christian Religion in the United Kingdom.
REGISTERED ADDRESS	Shiloh Church 8 Gower Street Sheffield S4 7JW
PRIMARY BANKERS	National Westminster Bank Plc 42 High Street Sheffield S1 2GE
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store, Hills Barns Appledram Lane South Chichester, West Sussex PO20 7EG

SHILOH UNITED CHURCH OF CHRIST

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2026

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 events.

Object :
- To advance the Christin religion in the United Kingdom in accordance with the Articles of Faith contained in the schedule - to the constitution.
- To promote and organise co-operation in the achievement of the above purposes and to that end bring together in love one people.
- In furtherance of the above purposes (but not otherwise) to advance the education of the inhabitants concerning good Christian principles in a multi-racial society and the cultural background, intellectual, and economical good of thee inhabitants.

Areas of Concern - There are no areas of concern at present.

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

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

Baptism - 2

Marriages - None for the period

Death of members - 2

Funerals - 2

Ministerial Ordinations - None.

Membership - 1 added.

Christian Education
Children
Sunday School for children from 3 - 12 years old.. There are 7 members in the team, 5 teachers and 2 administrators. The lessons are given in modules. Themes are based on biblical events and figures. For example, Joseph and Pharaoh, The birth of Moses, life and spiritual values such as love, integrity, faith, honesty etc. Other seasonal Christian themes as well.

Two students graduated from Sunday School to the Youth. The children look forward to attending and they are growing in their knowledge and understanding of the Bible and its life application.

Youth and young adult Ministry - Christian education continues. Graduates from them Sunday School move into the Youth Ministry. A Young adult ministry also includes the young men fellowship.

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

Ecumenical
The training continues.
The Church continues to work at all ecumenical levels with formal and informal partnerships, fellowshipping with local churches and the community at large.

Convocations 2025
The district convocation was held in Birmingham in May 2025 with the theme - Have the faith of the centurion; and the 59th Annual International Convocation was held in July 2025with the theme - Set the spiritual hostages free.
Advertisement and publication, etc were produced in house.
Kids Church and a chaperoning system managed by the Sunday School ministry was included.

Mission and Evangelism
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.

Hospitality and catering - Are also intricate aspects of the Church working across all departments.

The Evangelism team continues their outreach and pre-major celebrations leafleting alongside their fortnightly coffee morning. Their work continues to sow seeds of love, care and compassion. Also working ecumenically with other churches.

The church continues to participate in the Street Pastors Ministry.

A Food bank is held once a week in Birmingham.

Choir - Music Ministry
Annual concerts in Sheffield and Germany continues as well as participating in other church and community activities as invited.

Building Maintenance and works
Sheffield - New roofing has been completed. The first phase of the AV equipment was completed with new screens in the worship area. The media team undertook this work to keep the cost down.

Birmingham - Repainted the exterior of the building.

Germany - A new named sign with lights was installed.

All inspection and annual checks have been completed and certified accordingly.
Most DBR checks have been done.

The Constitution and policies are being worked on, amended and updated accordingly.

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 £60,858 (2024/25: 77,722) which was all unrestricted income (2024/25: Nil). Total resources expended were £162,742 (2024/25: £79,315) 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 2026 the charity had free reserves (unrestricted cash funds) of £259,041 (2024/25: 335,827) and restricted reserves of £43,066 (2024/25: £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 14-09-2026.

Signed on their behalf by Trustee .....

Printed Name: LYNETTE MELVILLE

SHILOH UNITED CHURCH OF CHRIST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Report to the trustees/ members of Shiloh United Church of Christ (Apostolic) Worldwide on the accounts for the year ended 31st March 2026 set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

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

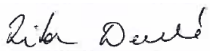
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008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

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts

   to be reached.

Zita Derbak MAAT AATQB
Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

Sign: 

Date: 15.09.2026

SHILOH UNITED CHURCH OF CHRIST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2025/26 £**	**Total 2024/25 £**
INCOMING RESOURCES					
Donations & Legacies	**3a**	51,493	-	51,493	59,857
Investment Income	**3b**	2,514	-	2,514	6,160
Charitable Activities	**3c**	785	-	785	11,530
Other Income	**3d**	6,057	-	6,057	175
TOTAL INCOMING RESOURCES		**60,849**	**-**	**60,849**	**77,722**
PAYMENTS					
Costs of Charitable Activities	**4**	162,742	-	162,742	79,315
RESOURCES EXPENDED		**162,742**	**-**	**162,742**	**79,315**
NET INCOMING/(OUTGOING) RESOURCES		**(101,893)**	**-**	**(101,893)**	**(1,593)**
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		**(101,893)**	**-**	**(101,893)**	**(1,593)**
RECONCILIATION OF FUNDS:					
Balances Brought Forward		617,962	43,066	661,028	662,621
BALANCES CARRIED FORWARD		**516,069**	**43,066**	**559,135**	**661,028**

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 15

SHILOH UNITED CHURCH OF CHRIST

BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-26 £**	**Total 31-Mar-25 £**
Assets					
Tangible Assets	**2**	258,296	-	258,296	283,335
Investment Assets	**6**	-	-	-	-
		258,296	-	258,296	283,335
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at bank and in hand	**7**	259,032	43,066	302,099	378,893
Total Current Assets		**259,032**	**43,066**	**302,099**	**378,893**
Creditors: amounts falling due within one year	**9**	1,260	-	1,260	1,200
NET CURRENT ASSETS		257,772	43,066	300,839	349,828
TOTAL ASSETS less current liabilities		**516,069**	**43,066**	**559,135**	**661,028**
Creditors: amounts falling due in than one year	**10**	-	-	-	-
NET ASSETS		**516,069**	**43,066**	**559,135**	**661,028**
FUNDS OF THE CHARITY					
General Funds		516,069	-	516,069	617,962
Restricted funds	**5**	-	43,066	43,066	43,066
TOTAL FUNDS		**516,069**	**43,066**	**559,135**	**661,028**

The financial statements on pages 8 and 9 were approved, authorised and signed on their behalf by:

Approved by the Trustees on 14-09-2026

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 2026

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 2026

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 advise 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 our 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 polices (Variation rules and methods of accounting) since last year.

SHILOH UNITED CHURCH OF CHRIST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

2. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures, Fittings & Equipment	Building Improvements	Land & Buildings	Total
Cost	**£**	**£**	**£**	**£**	**£**
At 1 April 2025	29,045	28,959	244,877	116,409	419,290
Additions	-	-	-	-	-
At 31 March 2026	29,045	28,959	244,877	116,409	419,290
Accumulated Depreciation					
At 1 April 2025	26,539	25,860	83,557	-	135,955
Charge for the Year	376	465	24,198	-	25,039
At 31 March 2026	26,914	26,325	107,755	-	160,994
Net Book Value					
At 31 March 2026	**2,131**	**2,634**	**137,123**	**116,409**	**258,296**
At 31 March 2025	2,506	3,099	161,321	116,409	283,335

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

31st March 2026 : None
31st March 2025 : None

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025/26 £	Total 2024/25 £
a) Donations & Legacies					
Tithes		31,779	-	31,779	40,095
Gifts		5,000	-	5,000	5,012
Offerings		14,714	-	14,714	9,824
Gift Aid Tax Recovered		-	-	-	4,926
		51,493	**-**	**51,493**	**59,857**
b) Investment Income					
Interest Received		2,514	-	2,514	6,160
		2,514	**-**	**2,514**	**6,160**
c) Incoming from Charitable Activities					
Convocation Fees		685	-	685	2,871
Birmingham		-	-	-	8,506
Booklets & Programme & Baby blessings		-	-	-	101
Mini-bus Income		100	-	100	52
		785	**-**	**785**	**11,530**
d) Other Income					
Sundry Income		6,057	-	6,057	175
		6,057	**-**	**6,057**	**175**

4. RESOURCES EXPENDED	Note	Unrestricted Funds £	Restricted Funds £	**Total 2025/26 £**	**Total 2024/25 £**
a) Charitable Activities					
Activities & Events		-	-	-	87
Accommodation Reimb		-	-	-	400
Birmingham Expense		95,316	-	95,316	16,700
Funeral Expenses		4,525	-	4,525	-
Gifts & Offerings		2,315	-	2,315	1,867
Health & Safety		555	-	555	256
Insurance		6,837	-	6,837	2,752
License & Subscriptions		846	-	846	300
Media Costs		3,671	-	3,671	-
Music		-	-	-	259
Motor Vehicle Costs		1,151	-	1,151	1,968
Office Materials		246	-	246	96
Rent & Rates		6,422	-	6,422	5,822
Repairs & Maintenance		928	-	928	845
Sundry Expenses		3,734	-	3,734	4,142
Telephone Costs		674	-	674	618
Travel & Subsistence		-	-	-	556
Utility Costs-Electric		3,967	-	3,967	4,983
Utility Costs-Gas		3,704	-	3,704	5,590
Utility Costs-Water		1,314	-	1,314	934
Waste Disposal		217	-	217	210
Depreciation expense		25,039	-	25,039	29,458
Governance costs:-					
Independent Examiner Fee		1,281	-	1,281	1,472
		162,742	**-**	**162,742**	**79,315**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-25 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-26 £
Bishops Offerings	5,802	-	-	-	5,802
Special Offerings	16,714	-	-	-	16,714
Resurrection Seed	20,550	-	-	-	20,550
	43,066	**-**	**-**	**-**	**43,066**

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-24 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-25 £
Bishops Offerings	5,802	-	-	-	5,802
Special Offerings	16,714	-	-	-	16,714
Resurrection Seed	20,550	-	-	-	20,550
	43,066	**-**	**-**	**-**	**43,066**

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

6. INVESTMENTS

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

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-26 £	Total 31-Mar-25 £
Current Account	12,458	43,066	55,524	134,829
Business Reserve Account	58	-	58	58
Business Reserve Account 2	246,517	-	246,517	244,006
	259,032	**43,066**	**302,099**	**378,893**

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-26 £	Total 31-Mar-25 £
Independent Examiner's Fee	1,260	-	1,260	1,200
	1,260	**-**	**1,260**	**1,200**

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. (2024/25: 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.

(2024/25- 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.