

SHILOH INTERNATIONAL

Charity Number 1152264

**TRUSTEES' REPORT
AND FINANCIAL STATEMENT FOR THE YEAR ENDED
31ST May 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1152264

Registered Office:

Unit 9 Block 1 Dockyard Industrial Estate
Woolwich Church Street
London
SE18 5PQ

Trustees

Reverend Joyous Guma
Rev Reuben Guma
Miss Florence Rutazibwa

Independent Examiner

ATS Accounts and Tax Advisers
Block 2 Unit 5 Dockyard Industrial Estate
Woolwich Church Street
SE18 5PQ

Bankers

Barclays Bank
41 Woolwich New Road
London
SE18 6ET

Trustees' Report

The trustees have pleasure in submitting their annual report, and the financial statements of Shiloh International for the year ending 31st May 2019. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Status

The charity was constituted under a Trust deed dated 24th October 2012 as amended on 12th May 2013 as amended on 10th May 2014 and is registered in England and Wales on the 3rd June 2013 with charity number 1152264

Appointment or Election of Trustees

Trustees are appointed and or co-opted under the terms of the trust deed.

Mr. Godfrey Lwanga a long-time Trustee had resigned from the charity and was replaced by Rev. Reuben Guma.

Policies adopted for the induction and training of new Trustee's

The induction process for a newly appointed trustee comprises an initial meeting with the Chair and other Trustees, followed by short meetings with the Lead Pastor on the powers and responsibilities of the trustees.

Organizational structure and decision making

The charity is organized so that the trustees meet regularly to manage its affairs. The Lead Pastor manages the day to day administration of the charity.

Related party relationships

Shiloh International is a member of International Ministerial Council of Great Britain (IMCGB) which sets the standards by which independent Churches and their Ministers gain recognition as true Christian Churches and Ministers. IMCGB is an Associate Member of Churches Together in Britain and Ireland (CTBI)

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied the systems are in place to mitigate our exposures to the major risks.

Objects and Activities

The principal objects of the Charity are:

1. To advance of the Christian faith in the UK and globally for the benefit of the public through the holding of prayer meetings, lectures (public celebration of religious festivals) producing or distributing literature, audio and visual images on Christianity designed to provide spiritual guidance.
2. The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
3. To advance in life and help young people through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities that develop their skills, capacities, and capabilities, to enable them to participate in society as mature and responsible individuals.
4. To establish or secure the establishment of a community center and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a center for activities promoted by the charity in furtherance of the above objects.

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events
- Welfare support to members and general public, and
- Various missionary activities

Grant making policy

The charity supports visiting ministers of the Gospel both from within and outside the United Kingdom – Uganda to be precise. The charity also supports other charities and missionaries that share its objects in advancement of Christian faith and relief of poverty within the UK and Africa. The charity gives occasional grants to her members who are in need.

Volunteers

The charity benefits from the tireless contribution of its volunteers who were involved in its service delivery. An estimated 5100 hours were given by volunteers during the year which if monetized at a value of £8 per hour would amount to approximately £40,000.

Principal funding

Funding has been provided mainly through donations by church members and Gift aid. Special donations are also pledged for specific projects.

Future development

The charity will continue to explore various ways of propagating the gospel of Christ in an effective and efficient manner. The charity is also looking to grow its efforts in community outreach for young people, the homeless and those suffering from terminal illness in its bid to make a life changing impact in the community.

Statement of Trustees' responsibilities

The charity's trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

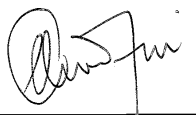
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees recognize their responsibilities to keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities

Act 2011. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accruals basis and have been examined by an independent examiner, whose report is also appended.

Approve by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'A. Smith', written over a horizontal line.

Trustee

**INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED
31st MAY 2018 TO THE TRUSTEES OF SHILOH TABERNACLE**

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on the following pages and have been prepared on the basis of the accounting policies shown in the corresponding.

Respective responsibilities of the trustees and the 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 142(2) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of Charities Act 2011;
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the 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 you as 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 statements 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 trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 41 of the Act);
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of Act; or

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

Isaac Kimbowa

ATS Accounts and Tax Advisers

Block 2 Unit 5 Dockyard Industrial Estate

Woolwich Church Street London SE18 5PQ

Shiloh International

FINANCIAL ACTIVITIES

June 2018 - May 2019

	TOTAL	
	JUN 2018 - MAY 2019	JUN 2017 - MAY 2018 (PY YTD)
Income		
Church Offering Cash Collection	14,436.45	
Donations	47,167.72	79,015.34
General Fund Income	2.69	11,610.98
Gift Aid Recieved	40,683.95	24,213.27
Rent of Hall	4,752.50	
Uncategorised Income	1.75	
Total Income	£107,045.06	£114,839.59
TOTAL	£107,045.06	£114,839.59
Expenditures		
Bank charges	539.55	368.80
Books and Reference Materails	130.45	138.16
Business Rates- Property	4,100.00	4,284.71
Business Waste & Recycling	709.72	1,074.53
Charitable Activities	2,190.00	3,754.51
Charitable Contributions	742.00	
Church Event Costs		7,310.22
Computer and Internet Expenses	512.39	537.30
Contracted Labour	986.00	
Design, Web Hosting and Domain Services	381.90	2,446.46
Discounts/Refunds Given	-6,473.44	-5,259.91
Dues and Subscriptions	935.67	228.18
Electricity	487.01	
Equipment rental	319.49	1,514.76
Gas	485.00	
Guest Minister's Honoraria	3,233.64	1,440.00
Hall Rent	20,493.60	18,813.46
Insurance Equipment	1,069.90	
Interest expense	158.26	
Lead Pastor's Stipend	19,111.86	23,231.84
Liturgy and Church Supplies	2,864.81	2,404.78
Meals and entertainment	279.50	2,476.66
Member Training	1,983.98	379.29
Merchant Fees	1,891.76	1,254.49
Misons and Evangelism	14,181.89	18,162.94
Postage and Delivery	90.00	32.56
Printing and Publicity	244.51	
Printing and Reproduction	81.73	213.35
Professional fees	5,270.15	3,235.00
Shipping	2,320.72	
Stationary, IT Consumables and other Office supplies	1,802.32	4,112.05
Sundry Expenses	154.54	39.50
Telephone and Broadband	2,908.01	3,502.23
Tolls, Parking and Congestion	222.15	

Shiloh International

FINANCIAL ACTIVITIES

June 2018 - May 2019

	TOTAL	
	JUN 2018 - MAY 2019	JUN 2017 - MAY 2018 (PY YTD)
Travel and Subsistence	3,634.60	3,573.45
Utilities	138.48	
Volunteer Expenses	40.00	
Total Expenditures	£88,222.15	£99,269.32
NET OPERATING INCOME	£18,822.91	£15,570.27
Other Income		
Bank Interest	0.35	
Discounts Received/Refunds Received	3,230.22	
Total Other Income	£3,230.57	£0.00
Other Expenditures		
Depreciation Audio Visual Equipment	3,918.83	383.18
Depreciation Furniture and Office Equipment	480.90	105.86
Leasehold Improvements Depreciation	1,304.90	264.05
Total Other Expenditures	£5,704.63	£753.09
NET OTHER INCOME	£ -2,474.06	£ -753.09
NET INCOME/(EXPENDITURE)	£16,348.85	£14,817.18

Shiloh International

BALANCE SHEET

As of May 31, 2019

	TOTAL	
	AS OF MAY 31, 2019	AS OF MAY 31, 2018 (PY)
Fixed Asset		
Tangible assets		
Church Audio Visual Equipment	45,430.68	17,407.02
Church Audio Visual Equipment Acc. Depreciation	-12,045.06	-8,126.23
Total Church Audio Visual Equipment	33,385.62	9,280.79
Furniture and Office Equipment	4,808.99	4,808.99
Acc. Depreciation- Furniture and Office Equipment	-2,725.91	-2,245.01
Total Furniture and Office Equipment	2,083.08	2,563.98
Leasehold Improvements	13,048.97	11,994.96
Acc. Depreciation- Leasehold Improvements	-6,904.59	-5,599.69
Total Leasehold Improvements	6,144.38	6,395.27
Total Tangible assets	£41,613.08	£18,240.04
Total Fixed Asset	£41,613.08	£18,240.04
Cash at bank and in hand	£2,385.38	£1,596.43
Current Assets		
HMRC Repayment	0.00	
Loans to Others	0.00	-6.54
Prepaid Expenditures	14,499.41	
Total Current Assets	£14,499.41	£ -6.54
NET CURRENT ASSETS	£16,884.79	£1,589.89
Creditors: amounts falling due within one year		
Credit Cards		
BarclayCard Credit Card	0.00	3,098.56
Total Credit Cards	£0.00	£3,098.56
Current Liabilities		
Suspense Account	7,680.93	
VAT Control	0.00	
Total Current Liabilities	£7,680.93	£0.00
Total Creditors: amounts falling due within one year	£7,680.93	£3,098.56
NET CURRENT ASSETS (LIABILITIES)	£9,203.86	£ -1,508.67
TOTAL ASSETS LESS CURRENT LIABILITIES	£50,816.94	£16,731.37
Creditors: amounts falling due after more than one year		
RockTech Finance	17,736.72	
Total Creditors: amounts falling due after more than one year	£17,736.72	£0.00
TOTAL NET ASSETS (LIABILITIES)	£33,080.22	£16,731.37
Charity funds		
Retained Earnings	16,731.37	1,914.19
Surplus/(Deficit)	16,348.85	14,817.18
Total Charity funds	£33,080.22	£16,731.37

Note

Prepaid Expenses

- Awaiting BarclayCard Statement to allocate expenses

Shiloh International

BALANCE SHEET

As of May 31, 2019

Suspense Account

- Reconciliation of VAT Return Reclaims from old system

Depreciation

- Equipment from previous years & old system depreciated at 10% of original cost
- RockTech equipment depreciated at straight line method over 15 years.