

# MT MORIAH APOSTOLIC CHURCH

England & Wales - Charity number 1171688

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-02-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 5 Dalston Close  
Dudley  
DY2 8HR

**Phone** 07535705578

**Email** [mtmoriah.church@yahoo.com](mailto:mtmoriah.church@yahoo.com)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE CHRISTIAN FAITH AND THE ARTICLES OF FAITH IN CLAUSE 30, PRIMARILY BUT NOT EXCLUSIVELY WITHIN DUDLEY AND THE SURROUNDING AREA.

**Activities:** - The provision of sacred spaces, church buildings and worship services; -Missionary and outreach work, including, prison and hospital visiting, encouragement and support of pastoral work,-Religious communication, including: sermons and religious seminars, talks, meetings and conferences, street and door to door communications- Retreats, including organising long or short stay retreats

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Dudley

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£8,776	£7,333	-	-
2024-03-31	£9,741	£5,893	-	-
2023-03-31	£14,576	£6,872	-	-
2022-03-31	£9,715	£5,869	-	-
2021-03-31	£10,449	£4,041	-	-

## Trustees

Name	Role	Appointed
<b>NOEL GIBSON</b>	Chair	2016-12-13
Andrew Gibson		2021-06-29
ESMENA TAYLOR		2016-12-13
Joyce Reid		2021-06-29
SONIA GIBSON		2016-12-13

**MT MORIAH APOSTOLIC CHURCH**

England & Wales - Charity number 1171688

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# Accounts

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**Registered Charity Number 1171688**

**Mt Moriah Apostolic Church CIO**

**Trustee Report and Financial Statements  
For the year ending 31 March 2025**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

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**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**References and administrative information**

Trustee

Pastor Noel Gibson(Chair)  
Missionary Esmena Taylor(Treasurer)  
Evangelist Sonia Gibson(Secretary)  
Mrs Joyce Reid

Principal address

5 Dalston Close  
Netherton  
Dudley  
DY2 8HR

Independent Examiners

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

Banker

NatWest  
Merry Hill Centre  
Brierly Hill  
West Midlands  
DY1 1LW

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

## **Trustees Report**

### **Introduction**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

Mt Moriah Apostolic Church was incorporated as a charitable Incorporated organisation on 20 February 2017.

This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Mt Moriah Apostolic Church is an Independent Member of the Bethel United Church of Jesus Christ (Apostolic) UK family of Churches, which pursues similar aims and signposts local beneficiaries to our services.

### **Aims and purposes**

Mt Moriah Apostolic Church has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Dudley and the surrounding area, evangelism, social and community.

Mt Moriah Apostolic Church services and worship are through scriptures, prayer, singing and music.

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**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2025**

**Trustees Report(Continued)**

**Achievements and Performances**

**Summary of Key Achievements (Past Year)**

During the reporting period, the Trustees supported the church in achieving the following:

**1. Worship and Fellowship**

- Maintained regular Sunday services and mid-week gatherings, prayer and praise worship, both in-person and online.
- Mid- week prayer and fasting are held in homes of the members.
- Bible studies are carried out weekly via conference line. This gives non-members and members to learn and know more about God.
- Supported the leadership team in planning seasonal events such as Easter and Christmas services.

**2. Pastoral and Community Care**

- Coordinated pastoral visits and phone support, especially for the elderly and isolated members.

**3. Youth and Family Engagement**

- Hosted family-focused events.

**4. Financial and Property Stewardship**

- Ensured sound financial management and transparency in reporting.
- Continued to manage the Church's responsibilities for insurance, risk assessments, and compliance.

**5. Governance and Compliance**

- Held regular trustee meetings to review activities, risks, and compliance.
- Maintained up-to-date policies on safeguarding, data protection, and health & safety.
- Filed all required documents with the Charity Commission and HMRC on time.

**6. Denominational and Fellowship Participation**

Throughout the year, the church remained actively engaged in wider denominational activities, fostering unity and shared purpose within the Bethel UK fellowship. Key contributions included:

- **Attending and participating in the Bethel UK National Meetings**, representing our local assembly and contributing to national discussions and worship.
- **Engaging in Bethel District 4 Meetings**, ensuring our church remains connected to district 4 developments and collaborative ministry efforts.
- **Supporting Annual Thanksgiving Services** held by sister churches across Bethel UK, through attendance, fellowship, and offering encouragement to other congregations.

These activities strengthened our ties within the Bethel network and affirmed our commitment to the collective growth and spiritual health of the wider church body.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Trustees Report(Continued)**

**Achievements and Performances**

**Challenges**

The Trustees faced challenges including:

**Membership Growth Challenges**

- Few, if any, new members are joining the church.
- Evangelism efforts may be limited by capacity.
- Younger people often perceive the church as less relevant to their lives or needs.
- **Limited Local Evangelism Efforts:** Outreach within the immediate community has been minimal due to reduced capacity, limited resources, or a lack of structured evangelism initiatives.
- **Demographic Changes in the Area:** Shifts in the local population—such as younger families moving away or changes in cultural and religious affiliation—have impacted the church's ability to attract and retain new members.
- **Low Visibility in the Community:** The church's presence may not be widely known outside of its existing membership, limiting opportunities for newcomers to discover or connect with the ministry.
- **Limited Use of Digital Tools:** The absence of a strong online or social media presence restricts outreach to a wider audience, especially younger individuals or those exploring faith for the first time.

**Volunteer Fatigue and Role Overload**

- A small number of committed individuals fill many roles, leading to burnout.
- If someone is unwell or steps down, there's often no one to replace them.

**Financial Constraints**

- Tithes and offerings are limited, impacting the church's ability to invest in outreach, purchase a place of worship, or new ministry initiatives.

**Looking Ahead**

**Our priorities for the coming year include:**

- Deepening community outreach and engagement.
- Investing in youth and discipleship programs.
- Recruiting and training new volunteers and leaders.

**Acknowledgements**

The Trustees wish to thank the leadership team, volunteers, and congregation for their continued faithfulness, generosity, and service. We also acknowledge the guidance of the Holy Spirit and God's continued provision in all areas of ministry.

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2025**

**Trustees Report(Continued)**

**Statement of Trustees` responsibilities**

The Charities Act 2011 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 apply them consistently
- Observe the methods and principles of the Charities SORP 2005;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient 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 charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**Structure, Governance And Management**

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ and following a mode of baptism as per Acts 2v38.

A trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance or may be raised by members in General Congregational Church meeting for further consideration by the Trustees.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Trustees Report(continued)**

**Public Benefit**

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided

By:-

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

**Financial Review**

Total receipts on ordinary unrestricted funds were £8,776-2025(2024-£9,741) and are detailed in the financial statements.

£7,333-2025(2024-£5,893) was spent to provide the Christian ministry.

The net result for the year was a surplus of £1,443-2025(2024-£3,848) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2025 for unrestricted funds totalled £74,430(2024-£72,987).

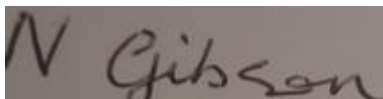
**Reserves Policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted and, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

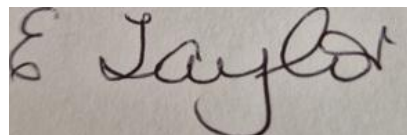
**Risk Management**

The trustees have examined the major risks which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Approved by the Trustees**



Pastor Noel Gibson (Chair)



Missionary Esmena Taylor(Treasurer)

**June 2025**

**June 2025**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Independent examiner's report to Mt Moriah Apostolic Church CIO**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 15.

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To 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 statement below.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**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 2011 Act; and
  - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Act 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.



Donovan St H Modest, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA, CeMAP  
Modest & Co Financial Services Ltd  
189 Greenhill Avenue, Sheffield, S8 7TJ  
June 2025

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Statement of Financial Activities**

	Notes	Unrestricted Funds	Total Funds	Total Funds
		2025	2025	2024
		£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donation and Legacies	2	8,638	8,638	9,630
Investment Income	3	138	138	111
<b>Total</b>		<b>8,776</b>	<b>8,776</b>	<b>9,741</b>
<b>EXPENDED ON</b>				
Charitable activities		7,333	7,333	5,893
<b>Total</b>		<b>7,333</b>	<b>7,333</b>	<b>5,893</b>
<b>NET INCOME</b>		<b>1,443</b>	<b>1,443</b>	<b>3,848</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		72,987	72,987	69,139
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74,430</b>	<b>74,430</b>	<b>72,987</b>

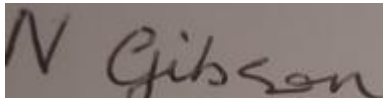
**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Balance Sheet as at 31 March 2025**

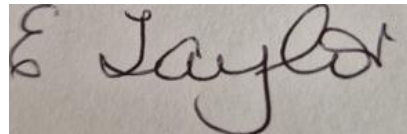
	Notes	2025 £	2025 £	2024 £
<b>Fixed Assets</b>				
Fixtures & Fittings Equipment			-	-
<b>Current Assets</b>				
Cash at Bank		74,950		73,507
<b>Current Liabilities</b>				
Amount falling due within one year	7	520		520
Net current assets			74,430	72,987
Total Assets less Current Liabilities			74,430	72,987
<b>Creditors: amount falling due after one year</b>				
<b>Total Net Assets</b>			<b>74,430</b>	<b>72,987</b>
<b>Funds of the charity</b>				
Total Unrestricted Funds			74,430	72,987

The notes on pages 11 to 15 form part of these financial statements

Accounts approved by the Trustees



Pastor Noel Gibson (Chair)



Missionary Esmena Taylor (Treasurer)

**June 2025**

**June 2025**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Notes to the financial statements for the year ended 31 March 2025**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the

Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & Equipment    25% straight line

**2 Donation and Legacies**

	2025	2025	2024
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	8,638	8,638	7,885
Gift Aid	-	-	1,745
<b>Total</b>	<b>8,638</b>	<b>8,638</b>	<b>9,630</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Notes to the financial statements -continued  
for the year ended 31 March 2025**

**3. INVESTMENT INCOME**

	2025	2025	2024
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Interest Received	138	138	111
<b>Total</b>	<b>138</b>	<b>138</b>	<b>111</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Notes to the financial statements -continued  
for the year ended 31 March 2025**

**4. Expenditure on Charitable Activities**

	2025	2024
	£	£
Mission & Ministry Cost	2,653	1,853
<b>Ecclesiastical Support</b> Cost [Contribution towards the responsibilities of the National Church]	480	480
Honorarium	600	600
Administrative expenses	240	129
Communication	156	144
Depreciation on tangible assets: Owned by the Charity	-	-
Consultancy Fees	-	-
Insurance	275	264
Rent	1,806	1,570
Supplies & Services	61	-
Equipment/Furniture Non-Capital	-	8
Training & Short Courses		
Legal and professional fees	163	175
Accountancy Support		
Independent Examination	520	520
Miscellaneous Expenses	379	150
<b>Total Administrative expenses</b>	<b>7,333</b>	<b>5,893</b>

**5. Trustees Remuneration and Benefits**

One trustee received £600-2025(£600-2024), not as a trustee but for services provided to the charity.

**Trustees` Expenses**

There was no trustee`s expenses paid for the year ended 31 March 2024, nor for the year ended 31 March 2025

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Notes to the financial statements -continued  
for the year ended 31 March 2025**

**6. Tangible Fixed Assets**

	Fixtures, fittings & Equipment	Total
	£	£
<b>Cost</b>		
1 April 2024	1,689	1,689
Additions		
Surplus on revaluation	-	-
Disposal		
At 31 March 2025	1,689	1,689
<b>Depreciation</b>		
At 1 April 2024	1,689	1,689
<b>Charge for the year</b>		
<b>On disposals</b>		
At 31 March 2025	1,689	1,689
<b>Net book value</b>		
At 31 March 2025	-	-
At 31 March 2024	-	-

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2025**

**Notes to the financial statements -continued  
for the year ended 31 March 2025**

**7. Creditors**

	2025	2024
	£	£
Creditors: amounts falling due within one year	<b>520</b>	<b>520</b>
	<b>520</b>	<b>520</b>

**8. RELATED PARTY DISCLOSURE**

There were no related party transactions for the year ended 31 March 2025

**MT MORIAH APOSTOLIC CHURCH**

England & Wales - Charity number 1171688

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# Accounts

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**Registered Charity Number 1171688**

**Mt Moriah Apostolic Church CIO**

**Trustees Report and Accounts  
for the year ended**

**31 March 2024**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**References and administrative information**

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Missionary Esmena Taylor(Treasurer)  
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**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**Trustees Report(Continued)**

**Achievements and Performances**

Mt Moriah held weekly service on Sunday mornings throughout the year. There are no evening meetings at the hall.

The first part of our Sunday service is dedicated to prayer and thanksgiving. The second part of the service is worship service where all attendees can participate. This part of the worship includes giving.

We have Sunday School in the evening, mid-week prayer and fasting service. Bible study held weekly on zoom; daily prayers held twice per day. We have prayer meetings in brethren`s home. This gives Christian and non-Christian the opportunity to enhance their learning, to know more about God.

We visited members that are shut in, prayed with them, and gave gifts.

We have four departments in our church. The Women's, the brotherhood, the Youth, and Treasured Saint department.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**Trustees Report(Continued)**

**Statement of Trustees` responsibilities**

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**Mt Moriah Apostolic Church CIO  
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**Trustees Report(continued)**

**Structure, Governance And Management**

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**Public Benefit**

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By:-

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**Trustees Report (Continued)**

**Financial Review**

Total receipts on ordinary unrestricted funds were £9,741-2024(2023-£14,576) and are detailed in the financial statements.

£5,893-2024(2023-£6,872) was spent to provide the Christian ministry.

The net result for the year was a surplus of £3,848-2024(2023-£7,704) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2024 for unrestricted funds totalled £72,987 (2023-£69,139).

**Reserves Policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted and, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

**Risk Management**

The trustees have examined the major risks which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Approved by the Trustees**

Pastor Noel Gibson (Chair)

Missionary Esmena Taylor(Treasurer)

**December 2024**

**December 2024**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**Independent examiner's report to Mt Moriah Apostolic Church CIO**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 10 to 14.

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To 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 statement below.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

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**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 2011 Act; and
  - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Act
- 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.



Donovan St H Modest, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA, CeMAP  
Modest & Co Financial Services Ltd  
189 Greenhill Avenue, Sheffield, S8 7TJ  
December 2024

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

---

**Statement of Financial Activities**

	Notes	Unrestricted Fund	Total Funds	Total Funds
		2024	2024	2023
		£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donation and legacies	2	9,630	9,630	14,549
Investment income	3	111	111	27
<b>Total</b>		<b>9,741</b>	<b>9,741</b>	<b>14,576</b>
<b>EXPENDED ON</b>				
Charitable activities	4	5,893	5,893	2,785
				4,087
<b>Total</b>		<b>5,893</b>	<b>5,893</b>	<b>6,872</b>
<b>NET INCOME</b>		<b>3,848</b>	<b>3,848</b>	<b>7,704</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		<b>69,139</b>	<b>69,139</b>	<b>61,435</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>72,987</b>	<b>72,987</b>	<b>69,139</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

**Balance Sheet as at 31 March 2024**

	Notes	2023 £	2023 £	2022 £
<b>Fixed Assets</b>				
Fixtures & Fittings Equipment			-	-
<b>Current Assets</b>				
Cash at Bank		73,507		69,539
<b>Current Liabilities</b>				
Amount falling due within one year	7	520		400
<b>Net current assets</b>			<b>72,987</b>	<b>69,139</b>
<b>Total Assets less Current Liabilities</b>			<b>72,987</b>	<b>69,139</b>
<b>Creditors: amount falling due after one year</b>				
<b>Total Net Assets</b>			<b>72,987</b>	<b>69,139</b>
<b>Funds of the charity</b>				
Total Unrestricted Funds			<b>72,987</b>	<b>69,139</b>

The notes on pages 12 to 14 form part of these financial statements

**Accounts approved by the Trustees**

Pastor Noel Gibson (Chair)

Missionary Esmena Taylor(Treasurer)

December 2024

December 2024

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

---

**Notes to the financial statements for the year ended 31 March 2024**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & Equipment      25% straight line

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

**Notes to the financial statements -continued  
for the year ended 31 March 2024**

**2 Donation and Legacies**

	2024	2024	2023
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	7,885		7,675
Gift Aid	1,745		6,874
<b>Total</b>	<b>9,630</b>		<b>14,549</b>

**3. INVESTMENT INCOME**

	2023	2023	2023
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Interest Received	111	111	27
<b>Total</b>	<b>111</b>	<b>111</b>	<b>27</b>

**4. Expenditure on Charitable Activities**

	2024	2023
	£	£
Mission & Ministry Cost	1,853	1,705
Evangelism & Outreach	-	-
<b>Ecclesiastical Support Cost</b> [Contribution towards the responsibilities of the National Church]	480	480
Honorarium	600	600
Administrative expenses	129	490
Communication	144	203
Depreciation on tangible assets: Owned by the Charity		-
Consultancy Fees		559
Insurance	264	254
Rent	1,570	1,725
Supplies & Services		22
Equipment/Furniture Non-Capital	8	
Training & Short Courses		133
Legal and professional fees	175	145
Accountancy Support		559
Independent Examination	520	400
Miscellaneous Expenses	150	156
<b>Total Administrative expenses</b>	<b>5,893</b>	<b>7,704</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2024**

**Notes to the financial statements -continued  
for the year ended 31 March 2024**

**5. Trustees Remuneration and Benefits**

One trustee received £600-2024(£600-2023), not as a trustee but for services provided to the charity.

**Trustees` Expenses**

There was no trustee`s expenses paid for the year ended 31 March 2023, nor for the year ended 31 March 2024

**6. Tangible Fixed Assets**

	<b>Fixtures, fittings &amp; Equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
1 April 2023	1,689	1,689
Additions		
Surplus on revaluation	-	-
Disposal		
At 31 March 2024	1,689	1,689
<b>Depreciation</b>		
At 1 April 2023	1,689	1,689
<b>Charge for the year</b>		
<b>On disposals</b>		
At 31 March 2024	1,689	1,689
<b>Net book value</b>		
At 31 March 2024	-	-
At 31 March 2023	-	-

**7. Creditors**

	<b>2024</b>	<b>2023</b>
	£	£
Creditors: amounts falling due within one year	520	400
	520	400

**8. RELATED PARTY DISCLOSURE**

There were no related party transactions for the year ended 31 March 2024.

**MT MORIAH APOSTOLIC CHURCH**

England & Wales - Charity number 1171688

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# Accounts

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**Registered Charity Number 1171688**

**Mt Moriah Apostolic Church CIO**

**Trustees Report and Accounts  
for the year ended**

**31 March 2023**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

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**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

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**References and administrative information**

Trustees

Pastor Noel Gibson (Chair)  
Missionary Esmena Taylor(Treasurer)  
Missionary Sonia Gibson(Secretary)  
Mrs Joyce Reid

Principal address

5 Dalston Close  
Netherton  
Dudley  
DY2 8HR

Independent Examiners

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

Bankers

NatWest  
Merry Hill Centre  
Brierley Hill  
West Midlands  
DY1 1LW

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

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## **Trustees Report**

### **Introduction**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

Mt Moriah Apostolic Church was incorporated as a charitable Incorporated organisation on 20 February 2017.

This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Mt Moriah Apostolic Church is an Independent Member of the Bethel United Church of Jesus Christ (Apostolic) UK family of Churches, which pursues similar aims and signposts local beneficiaries to our services.

### **Aims and purposes**

Mt Moriah Apostolic Church has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Dudley and the surrounding area, evangelism, social and community.

Mt Moriah Apostolic Church services and worship are through scriptures, prayer, singing and music.

### **Objectives and Activities**

Mt Moriah Apostolic Church is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Dudley.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

---

**Trustees Report(Continued)**

**Achievements and Performances**

Mt Moriah held weekly service on Sunday mornings throughout the year. There are no evening meetings at the hall.

The first part of our Sunday service is dedicated to prayer and thanksgiving. The second part of the service is worship service where all attendees can participate. This part of the worship includes giving.

We have Sunday School in the evening, mid-week prayer and fasting service. Bible study held weekly on zoom; daily prayers held twice per day. We have prayer meetings in brethren's home. This gives Christian and non-Christian the opportunity to enhance their learning, to know more about God.

We visited members that are shut in, prayed with them, and gave gifts.

We have four departments in our church.  
The Women's, the brotherhood, the Youth, and Treasured Saint department.

The Brotherhood Department.  
In August 2022 the district brotherhood department had prayer at Mt Moriah Church  
30th April 2022 the Bethel National Men's Ministry Conference.

Women's Department  
12 /11/ 2022 women of Mt Moriah held the Women District meeting for prayer and support.

5th/April/2022 Mt Moriah Church had our annual Seminar empowering our ladies.

28/5/May/2022 we had our National Women's council.

25/6/2022 we had our District Women's conference of which Mt Moriah Contributed in the planning of the conference.

The Women of Mt Moriah was involved in all the meetings in participating, teaching, hospitality service and contributions.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

---

**Trustees Report(Continued)**

**Statement of Trustees` responsibilities**

The Charities Act 2011 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 apply them consistently
- Observe the methods and principles of the Charities SORP 2005;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient 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 charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

---

**Trustees Report(continued)**

**Structure, Governance And Management**

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ and following a mode of baptism as per Acts 2v38.

A trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance or may be raised by members in General Congregational Church meeting for further consideration by the Trustees.

**Public Benefit**

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By:-.

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

---

**Trustees Report (Continued)**

**Financial Review**

Total receipts on ordinary unrestricted funds were £14,576(2022-£9,715) and are detailed in the financial statements.

£6,872(2022-£5,869) was spent to provide the Christian ministry.

The net result for the year was a surplus of £7,704(2022-£3,846) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2023 for unrestricted funds totalled £69,139 (2022-£61,435).

**Reserves Policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted and, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

**Risk Management**

The trustees have examined the major risks which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Approved by the Trustees**

*Noel Gibson*

Noel Gibson (Jan 6, 2024 13:49 GMT)

Pastor Noel Gibson (Chair)

*Esmena Taylor*

Esmena Taylor (Jan 6, 2024 13:43 GMT)

Missionary Esmena Taylor(Treasurer)

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

---

**Independent examiner's report to Mt Moriah Apostolic Church CIO**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 14.

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To 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 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 2011 Act; and
  - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Acthave 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.



Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield, S8 7TJ  
January 2023

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

**Statement of Financial Activities**

	Notes	Unrestricted Fund	Total Funds	Total Funds
		2023	2023	2022
		£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donation and legacies	2	14,549	14,549	9,715
Investment income	3	27	27	-
<b>Total</b>		<b>14,576</b>	<b>14,576</b>	<b>9,715</b>
<b>EXPENDED ON</b>				
Charitable activities	4	2,785	2,785	1,679
Administrative expenses	5	4,087	4,087	4,190
<b>Total</b>		<b>6,872</b>	<b>6,872</b>	<b>5,869</b>
<b>NET INCOME</b>		<b>7,704</b>	<b>7,704</b>	<b>3,846</b>
<b>RECONCILLIATION OF FUNDS</b>				
Total funds brought forward		<b>61,435</b>	<b>61,435</b>	<b>57,589</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>69,139</b>	<b>69,139</b>	<b>61,435</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

**Balance Sheet as at 31 March 2023**

	Notes	2023 £	2023 £	2022 £
<b>Fixed Assets</b>				
Fixtures & Fittings Equipment			-	-
<b>Current Assets</b>				
Cash at Bank		69,539		61,835
<b>Current Liabilities</b>				
Amount falling due within one year	8	400		400
<b>Net current assets</b>			<b>69,139</b>	<b>61,435</b>
<b>Total Assets less Current Liabilities</b>			<b>69,139</b>	<b>61,435</b>
<b>Creditors: amount falling due after one year</b>				
<b>Total Net Assets</b>			<b>69,139</b>	<b>61,435</b>
<b>Funds of the charity</b>				
Total Unrestricted Funds			<b>69,139</b>	<b>61,435</b>

The notes on pages 11 to 14 form part of these financial statements

**Accounts approved by the Trustees**

*Noel Gibson*

Noel Gibson (Jan 6, 2024 13:49 GMT)

Pastor Noel Gibson (Chair)

*Esmena Taylor*

Esmena Taylor (Jan 6, 2024 13:43 GMT)

Missionary Esmena Taylor (Treasurer)

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

---

**Notes to the financial statements for the year ended 31 March 2023**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & Equipment      25% straight line

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

**Notes to the financial statements -continued  
for the year ended 31 March 2023**

**2 Donation and Legacies**

	2023	2023	2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	7,675	7,675	9,715
Gift Aid	6,874	6,874	-
<b>Total</b>	<b>14,549</b>	<b>9,715</b>	<b>-</b>

**3. INVESTMENT INCOME**

	2023	2023	2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Interest Received	27	27	-
<b>Total</b>	<b>27</b>	<b>27</b>	<b>-</b>

**4. Charitable Activities Cost**

	2023	2022
	£	£
Mission & Ministry Cost	1,705	146
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	480	790
Stipend	600	600
<b>Total</b>	<b>2,785</b>	<b>1,536</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

**Notes to the financial statements -continued  
for the year ended 31 March 2023**

**5. Administrative Expenses**

	<b>2023</b>	<b>2022</b>
	£	£
Administrative expenses	490	-
Communication	203	144
Depreciation on tangible assets: Owned by the Charity		233
Consultancy Fees	559	-
Insurance	254	254
Rent	1,725	1,971
Supplies & Services	22	364
Training & Short Courses	133	
Miscellaneous Expenses	156	839
Accountancy & Legal fees	400	400
DBS	145	129
<b>Total Administrative expenses</b>	<b>4,087</b>	<b>4,334</b>

**6. Trustees Remuneration and Benefits**

One trustee received £600(£600-2022), not as a trustee but for services provided to the charity.

**Trustees` Expenses**

There was no trustee`s expenses paid for the year ended 31 March 2023, nor for the year ended 31 March 2022

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

**Notes to the financial statements -continued  
for the year ended 31 March 2023**

**7. Tangible Fixed Assets**

	<b>Fixtures, fittings &amp; Equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
1 April 2022	1,689	1,689
Additions		
Surplus on revaluation	-	-
Disposal		
At 31 March 2023	1,689	1,689
<b>Depreciation</b>		
At 1 April 2022	1,689	1,689
<b>Charge for the year</b>		
<b>On disposals</b>		
At 31 March 2023	1,689	1,689
<b>Net book value</b>		
At 31 March 2023	-	-
At 31 March 2022	-	-

**8. Creditors**

	2023	2022
	£	£
Creditors: amounts falling due within one year	400	400
	400	400

**9. RELATED PARTY DISCLOSURE**

There were no related party transactions for the year ended 31 March 2023.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2023**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donation and Legacies</b>		
Donation and offering	7,675	9,715
Gift Aid	6,874	-
<b>Sub-Total</b>	<b>14,549</b>	<b>9,715</b>
Investment Income		
Deposit Account Interest	27	-
<b>Sub-Total</b>	<b>27</b>	<b>-</b>
<b>Total Incoming resources</b>	<b>14,576</b>	<b>9,715</b>
<b>EXPENDITURE</b>		
<b>Charitable Activities</b>		
Mission & Ministry Cost	1,705	146
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	480	790
Stipend	600	600
<b>Sub-Total Charitable Activities</b>	<b>2,785</b>	<b>1,536</b>
<b>Administration Expenses</b>		
Administrative expenses	490	-
Communication	203	144
Depreciation on tangible assets: Owned by the Charity		233
Consultancy Fees	559	-
Insurance	254	254
Rent	1,725	1,971
Supplies & Services	22	364
Training & Short Courses	133	
Miscellaneous Expenses	156	839
<b>Sub-Total Administration expenses</b>	<b>3,542</b>	<b>3,805</b>
<b>Support Cost</b>		
<b>Governance costs</b>		
Accountancy & Legal fees	400	400
DBS	145	129
<b>Sub-Total Support Cost</b>	<b>545</b>	<b>529</b>
<b>Total resources expended</b>	<b>6,872</b>	<b>5,869</b>
<b>Net Income</b>	<b>7,704</b>	<b>3,846</b>

This page does not form part of the statutory financial statements.

**MT MORIAH APOSTOLIC CHURCH**

England & Wales - Charity number 1171688

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# Accounts

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**Registered Charity Number 1171688**

**Mt Moriah Apostolic Church CIO**

**Trustees Report and Accounts  
for the year ended**

**31 March 2022**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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<b>Notes to the Accounts</b>	<b>10/12</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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**References and administrative information**

Trustees

Pastor Noel Gibson (Chair)  
Missionary Esmena Taylor(Treasurer)  
Missionary Sonia Gibson(Secretary)  
MRS Joyce Reid  
Andrew Gibson

Principal address

5 Dalston Close  
Netherton  
Dudley  
DY2 8HR

Independent Examiners

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

Bankers

NatWest  
Merry Hill Centre  
Briarley Hill  
West Midlands  
DY1 1LW

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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## **Trustees Report**

### **Introduction**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

Mt Moriah Apostolic Church was incorporated as a charitable Incorporated organisation on 20 February 2017.

This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Mt Moriah Apostolic Church is an Independent Member of the Bethel United Church of Jesus Christ (Apostolic) UK family of Churches, which pursues similar aims and signposts local beneficiaries to our services.

### **Aims and purposes**

Mt Moriah Apostolic Church has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Dudley and the surrounding area, evangelism, social and community.

Mt Moriah Apostolic Church services and worship are through scriptures, prayer, singing and music.

### **Objectives and Activities**

Mt Moriah Apostolic Church is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Dudley.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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**Trustees Report(Continued)**

**Achievements and Performances**

- Held weekly Worship Services
- Sunday School Classes
- Mid-Week Prayer and Fasting
- Mid-Week Bible study via Zoom
- Conference on line
- Visit the shut-in brethren briefly and give love basket/ Love offering.
- Prayed over the phone. and on Zoom different brethren
- Mt Moriah joined with the daily National prayer and local prayer team.

**Statement of Trustees` responsibilities**

The Charities Act 2011 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 apply them consistently
- Observe the methods and principles of the Charities SORP 2005;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient 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 charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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**Trustees Report(continued)**

**Structure, Governance And Management**

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ and following a mode of baptism as per Acts 2v38.

A trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance or may be raised by members in General Congregational Church meeting for further consideration by the Trustees.

**Public Benefit**

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By:-.

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

---

**Trustees Report (Continued)**

**Financial Review**

Total receipts on ordinary unrestricted funds were £9,715(2021-£10,449) and are detailed in the financial statements.

£5,869(2021-£4,041) was spent to provide the Christian ministry.

The net result for the year was a surplus of £3,846(2021-£6,408) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2022 for unrestricted funds totalled £61,435 (2021-£57,589).

**Reserves Policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted and, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

**Risk Management**

The trustees have examined the major risks which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Approved by the Trustees**

  
Noel Gibson (Oct 20, 2022 00:58 GMT+1)

Pastor Noel Gibson (Chair)

**October 2022**

  
E Taylor (Oct 19, 2022 17:03 GMT+1)

Missionary Esmena Taylor(Treasurer)

**October 2022**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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**Independent examiner's report to Mt Moriah Apostolic Church CIO**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 12.

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To 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 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 2011 Act; and
- to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Act

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.

*Donovan Modest*

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield, S8 7TJ  
October 2022

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

**Statement of Financial Activities**

	Notes	Unrestricted Fund	Restricted Fund	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
<b>IINCOMMING RESOURCES</b>		9,715		9,715	10,449
<b>RESOURCES EXPENDED</b>					
Charitable expenditure		5,869		5,869	4,041
<b>TOTAL RESOURCES EXPENDED</b>		<b>5,869</b>		<b>5,869</b>	<b>4,041</b>
<b>NET INCOMMING RESOURCES</b>		<b>3,846</b>		<b>3,846</b>	<b>6,408</b>
<b>RECONCILLIATION OF FUNDS</b>					
Total funds brought forward		<b>57,589</b>		<b>57,589</b>	<b>51,181</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>61,435</b>		<b>61,435</b>	<b>57,589</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

**Balance Sheet as at 31 March 2022**

	Notes	2022 £	2022 £	2021 £
<b>Fixed Assets</b>				
Freehold property				
Motor Vehicle				
Fixtures & Fittings Equipment			-	233
<b>Current Assets</b>				
Cash at Bank		61,835		57,756
<b>Current Liabilities</b>				
Amount falling due within one year		400		400
<b>Net current assets</b>			<b>61,435</b>	<b>57,589</b>
<b>Total Assets less Current Liabilities</b>			<b>61,435</b>	<b>57,589</b>
<b>Creditors: amount falling due after one year</b>				
<b>Total Net Assets</b>			<b>61,435</b>	<b>57,589</b>
<b>Funds of the charity</b>				
Total Unrestricted Funds			<b>61,435</b>	<b>57,589</b>

The notes on pages 10 to 12 form part of these financial statements

**Accounts approved by the Trustees**

*N. Gibson*  
Noel Gibson (Oct 20, 2022 00:58 GMT+1)

Pastor Noel Gibson (Chair)

October 2022

*E Taylor*  
E Taylor (Oct 19, 2022 17:03 GMT+1)

Missionary Esmena Taylor (Treasurer)

October 2022

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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**Notes to the financial statements for the year ended 31 March 2022**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & Equipment      25% straight line

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

**Notes to the financial statements for the year ended 31 March 2022**

**2 Incoming Resources**

	2022	2022	2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Donations & Offering	9,715		9,715	10,449
Gift Aid				
Donations Received				
Fundraising Income				
Fee Income				
Interest Received				
Other Income				
<b>Total</b>	<b>9,715</b>		<b>9,715</b>	<b>10,449</b>

**3 Charitable Expenditure**

	2022	2021
	£	£
Administration		14
Financing		
Depreciation on tangible assets: Owned by the Charity	233	267
Governance Cost	129	179
Consultancy Fees		
Accountancy Fees	400	400
Insurance	254	243
Marketing & Advertising		150
Transportation & Travel		
Rent	1,971	388
Supplies & Services	364	836
Mission & Ministry Cost	289	485
<b>Ecclesiastical Support</b> Cost[Contribution towards the responsibilities of the National Church]	790	480
Evangelism & Outreach Cost		
Stipend	600	600
Training & Short Courses		
Small Equipment Purchase/Repairs & Maintenance		
Miscellaneous Expenses	840	-
<b>Total</b>	<b>5,870</b>	<b>4,042</b>

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2022**

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**Notes to the financial statements for the year ended 31 March 2022**

**4 Tangible Fixed Assets**

	Freehold Property	Fixtures, fittings & Equipment	Minibus	Total
	£	£	£	£
<b>Cost</b>				
1 April 2021		1,689		1,689
Additions				
Surplus on revaluation		-		-
Disposal				
At 31 March 2022		1,689		1,689
<b>Depreciation</b>				
At 1 April 2021		1,456		1,456
<b>Charge for the year</b>		233		233
<b>On disposals</b>				
At 31 March 2022		1,689		1,689
<b>Net book value</b>				
At 31 March 2022		-		-
At 31 March 2021		233		233

**5 Creditors**

	2022	2021
	£	£
Creditors: amounts falling due within one year	400	400
	400	400

**MT MORIAH APOSTOLIC CHURCH**

England & Wales - Charity number 1171688

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# Accounts

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**Registered Charity Number 1171688**

**Mt Moriah Apostolic Church CIO**

**Trustees Report and Accounts  
for the year ended**

**31 March 2021**

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2021**

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**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

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**References and administrative Details**

**TRUSTEES**

Pastor Noel Gibson(Chair)  
Missionary Esmena Taylor(Treasurer)  
Missionary Sonia Gison(Secretary)

**Charity information**

**Principal address**

5 Dalston Close  
Netherton  
Dudley  
DY2 8HR

**Independent Examiners**

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

**Bankers**

NatWest  
Merry Hill Centre  
Briarley Hill  
West Midlands  
DY1 1LW

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

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## **Trustees Report**

### **Introduction**

The Trustees present their report and financial statement for the year ending 31<sup>st</sup> March 2021. This report is presented in accordance with the Statement of Recommended Practice. ``Accounting and Reporting by Charities`` (SORP), issued in March 2005.

### **Aims and purposes**

Mt Moriah Apostolic Church CIO has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Dudley and the surrounding area, evangelism, social and community.

Mt Moriah Apostolic Church CIO services and worship are through scriptures, prayer, singing and music.

### **Objectives and Activities**

Mt Moriah Apostolic Church CIO is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Dudley.

### **Achievements and Performance**

Mt Moriah weekly services was held on Sunday morning only due to Covid19. We were unable to undertake any community visits due to Covid19. As part of the Bethel Fellowship of Churches, we participated in Bethel United Church of Jesus Christ Apostolic UK Prayer Services. We also joined other churches Bible Studies on Zoom.

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

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### **Statement of Trustees` responsibilities**

The Charities Act 2011 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 apply them consistently
- Observe the methods and principles of the Charities SORP 2005;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient 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 charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

### **Structure, Governance And Management**

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ and following a mode of baptism as per Acts 2v38.

A trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance or may be raised by members' in General Congregational Church meeting for further consideration by the Trustees. The Constitution permits decisions to be made at a General Congregational Church meeting by a simple majority; Mt Moriah Apostolic Church CIO seeks to work by consensus wherever possible.

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

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**Trustees Report(continued)**

**Public Benefit**

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By: -.

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
  - Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

**Financial Review**

Total receipts on ordinary unrestricted funds were £10,449(2020-14,919) and are detailed in the financial statements.

£4,041(£9,538-2020 was spent to provide the Christian ministry.

The net result for the year was a surplus of £6,408(£5,381-2020) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2021 for unrestricted funds totalled £52,589(£46,181-2020).

**Reserves policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted an, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

**Mt Moriah Apostolic Church CIO  
Trustees Report and Accounts  
For the year ended 31 March 2021**

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**Risk Management**

The trustees have examined the major risks which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**Approved by the Trustees**

*N.Gibson*  
Noel Gibson (Jan 25, 2022 21:52 GMT)

**Noel Gibson  
Chairman  
January 2022**

*ETaylor*  
ETaylor (Jan 25, 2022 19:53 GMT)

**Esmena Taylor  
Treasurer  
January 2022**

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

---

**Independent examiner's report to Mt Moriah Apostolic Church CIO**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 12.

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To 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 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 2011 Act; and
  - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Acthave 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.



Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield, S8 7TJ  
January 2022

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

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**Statement of Financial Activities**

	Notes	Unrestricted Fund 2021	Restricted Fund 2021	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>INCOMMING RESOURCES</b>	<b>2</b>	10,449	-	10,449	14,919
<b>RESOURCES EXPENDED</b>					
Expenditure on Charitable Activities	<b>3</b>	4,041	-	4,041	9,538
<b>TOTAL RESOURCES EXPENDED</b>		<b>4,041</b>	-	<b>4,041</b>	<b>9,538</b>
<b>NET INCOMMING RESOURCES</b>		6,408	-	6,408	5,381
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		46,181	-	46,181	40,800
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>52,589</b>	-	<b>52,589</b>	<b>46,181</b>

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

**Balance Sheet as at 31 March 2021**

	Notes	2020 £	2020 £	2020 £	2020 £
<b>Fixed Assets</b>					
Freehold property					
Motor Vehicle					
Equipment					
Furniture & Fittings	4		233		500
<b>Current Assets</b>					
Cash at Bank		57,756			51,081
<b>Current Liabilities</b>					
Amount falling due within one year	5	400			400
<b>Net current assets</b>			57,356		50,681
<b>Total Assets less Current Liabilities</b>			57,589		50,681
<b>Creditors: amount falling due after one year</b>			5000		5,000
<b>Total Net Assets</b>			52,589		46,181
<b>Funds</b>					
Restricted and Unrestricted Funds			52,589		46,181

The notes on pages 10 to 12 form part of these financial statements

**Accounts approved by the Trustees**

*N.Gibson*  
Noel Gibson (Jan 25, 2022 21:52 GMT)

**Noel Gibson**  
**Chairman**  
**January 2022**

*E.Taylor*  
E Taylor (Jan 25, 2022 19:53 GMT)

**Esmena Taylor**  
**Treasurer**  
**January 2022**

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

---

**Notes to the financial statements for the year ended 31 March 2021**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	Not provided
Fixtures, fittings & Equipment	25% straight line
Motor Vehicles	25 % Reducing balance

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

**Notes to the financial statements for the year ended 31 March 2021**

**2 Incoming Resources**

	2021	2021	2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	
Donations & Offering	10,449		11,995	
Gift Aid	-		2,331	
Donations Received				
Fundraising Income				
Fee Income				
Interest Received			263	
Other Income			330	
<b>Total</b>	<b>10,449</b>		<b>14,919</b>	

**3 Administration Expenses**

	2021	2020
	£	£
Administration	14	213
Depreciation on tangible assets: Owned by the Charity	267	267
Governance Cost	179	120
Consultancy Fees	-	174
Accountancy Fees	400	400
Insurance	243	241
Marketing & Advertising	150	247
Motor & Travel		20
Rent	388	3388
Supplies & Services	836	1,700
Mission & Ministry	485	
Ecclesiastical Support cost	480	
Evangelism & Outreach	-	
Stipend	600	
Training & Short Courses	-	
Equipment Purchase/ Repairs & Maintenance	-	
Miscellaneous Expenses	-	
<b>Total</b>	<b>4,042</b>	<b>6,770</b>

**Mt Moriah Apostolic Church CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2021**

---

**Notes to the financial statements for the year ended 31 March 2021**

**4 Tangible Fixed Assets**

	Freehold Property £	Fixtures, fittings & Equipment £	Minibus £	Total £
<b>Cost</b>				
1 April 2020		1,689		1,689
Additions				
Surplus on revaluation		-		-
Disposal				
At 31 March 2021		1,689		1,689
<b>Depreciation</b>				
At 1 April 2020		1,189		1,189
Charge for the year		267		267
<b>On disposals</b>				
At 31 March 2020		1,456		1,456
<b>Net book value</b>				
At 31 March 2021		233		233
At 31 March 2020		500		500

**5 Creditors**

	2021 £	2020 £
Creditors: amounts falling due within one year	400	400

**Signature:**

**Email:** beulahassociates@yahoo.co.uk