

**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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**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

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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.



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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.

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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.

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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**

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

**Noel Gibson  
Chairman  
January 2022**

  
ETaylor (Jan 25, 2022 19:53 GMT)

**Esmena Taylor  
Treasurer  
January 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 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 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.



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



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**Statement of Financial Activities**

	Notes	Unrestricted Fund	Restricted Fund	Total Funds	Total Funds
		2021	2021	2021	2020
		£	£	£	£
<b>INCOMING 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>-</b>	<b>4,041</b>	<b>9,538</b>
<b>NET INCOMING RESOURCES</b>		6,408	-	6,408	5,381
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>46,181</b>	<b>-</b>	<b>46,181</b>	<b>40,800</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>52,589</b>	<b>-</b>	<b>52,589</b>	<b>46,181</b>

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**Balance Sheet as at 31 March 2021**

		2020	2020	2020	2020
	Notes	£	£	£	£
<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)

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

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

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

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**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



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**2 Incoming Resources**

	2021	2021	2021	2020
	Unrestricted Funds	Restricted Funds	2021	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>



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**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
<b>Charge for the year</b>		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