

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
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For the year ended 31 March 2022**

Contents

	Page
Charity Information	2
Trustees Report	3/6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10/12

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

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**

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**

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**

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**

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
		£	£	£	£
IINCOMMING RESOURCES		9,715		9,715	10,449
RESOURCES EXPENDED					
Charitable expenditure		5,869		5,869	4,041
TOTAL RESOURCES EXPENDED		5,869		5,869	4,041
NET INCOMMING RESOURCES		3,846		3,846	6,408
RECONCILLIATION OF FUNDS					
Total funds brought forward		57,589		57,589	51,181
TOTAL FUNDS CARRIED FORWARD		61,435		61,435	57,589

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

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**

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
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**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				
Total	9,715		9,715	10,449

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
Ecclesiastical Support 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	-
Total	5,870	4,042

**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

4 Tangible Fixed Assets

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