

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**

Contents

	Page
Charity Information	2
Trustees Report	3/7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11/14

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

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**

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).

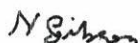
Reserves Policy

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 (Jan 6, 2024 13:49 GMT)

Pastor Noel Gibson (Chair)



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

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

Balance Sheet as at 31 March 2023

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

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
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**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	-
Total	14,549	9,715	-

3, INVESTMENT INCOME

	2023	2023	2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Interest Received	27	27	-
Total	27	27	-

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
Total	2,785	1,536

**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

	2023	2022
	£	£
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
Total Administrative expenses	4,087	4,334

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

	Fixtures, fittings & Equipment	Total
	£	£
Cost		
1 April 2022	1,689	1,689
Additions		
Surplus on revaluation	-	-
Disposal		
At 31 March 2023	1,689	1,689
Depreciation		
At 1 April 2022	1,689	1,689
Charge for the year		
On disposals		
At 31 March 2023	1,689	1,689
Net book value		
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
	£	£
INCOME AND ENDOWMENTS		
Donation and Legacies		
Donation and offering	7,675	9,715
Gift Aid	6,874	-
Sub-Total	14,549	9,715
Investment Income		
Deposit Account Interest	27	-
Sub-Total	27	-
Total Incoming resources	14,576	9,715
EXPENDITURE		
Charitable Activities		
Mission & Ministry Cost	1,705	146
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	480	790
Stipend	600	600
Sub-Total Charitable Activities	2,785	1,536
Administration Expenses		
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
Sub-Total Administration expenses	3,542	3,805
Support Cost		
Governance costs		
Accountancy & Legal fees	400	400
DBS	145	129
Sub-Total Support Cost	545	529
Total resources expended	6,872	5,869
Net Income	7,704	3,846

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