

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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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
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DY1 1LW

**Mt Moriah Apostolic Church CIO
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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 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.

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.

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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.

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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.

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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.

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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 £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).

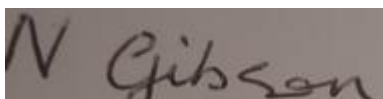
Reserves Policy

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.

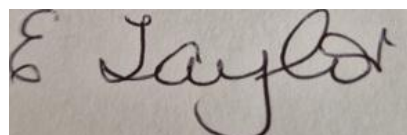
Risk Management

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

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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 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.

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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
June 2025

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Statement of Financial Activities

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

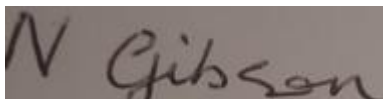
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Balance Sheet as at 31 March 2025

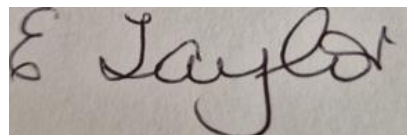
		2025	2025	2024
	Notes	£	£	£
Fixed Assets				
Fixtures & Fittings			-	-
Equipment				
Current Assets				
Cash at Bank		74,950		73,507
Current Liabilities				
Amount falling due within one year	7	520		520
Net current assets			74,430	72,987
Total Assets less Current Liabilities			74,430	72,987
Creditors: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

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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
Total	8,638	8,638	9,630

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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
Total	138	138	111

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Notes to the financial statements -continued
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4. Expenditure on Charitable Activities

	2025	2024
	£	£
Mission & Ministry Cost	2,653	1,853
Ecclesiastical Support 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
Total Administrative expenses	7,333	5,893

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

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Notes to the financial statements -continued
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6. Tangible Fixed Assets

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

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Notes to the financial statements -continued
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7. Creditors

	2025	2024
	£	£
Creditors: amounts falling due within one year	520	520
	520	520

8. RELATED PARTY DISCLOSURE

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