

Circuit Court for Prince George's County  
Case No. CAL1626532

UNREPORTED  
IN THE COURT OF SPECIAL APPEALS  
OF MARYLAND

No. 1960

September Term, 2019

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CHRIST THE TRUTH MINISTRIES, INC.,  
*et al.*

v.

MOUNTAIN OF FIRE AND MIRACLES  
MINISTRIES, *et al.*

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Nazarian,  
Arthur,  
Zarnoch, Robert A.  
(Senior Judge, Specially Assigned),

JJ.

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Opinion by Zarnoch, J.

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Filed: July 13, 2021

\*This is an unreported opinion and therefore may not be cited either as precedent or as persuasive authority in any paper, brief, motion, or other document filed in this Court or any other Maryland court. Md. Rule 1-104.

This case arose out of a dispute concerning the ownership of real and personal property between Mountain of Fire and Miracles Ministries (“MOFMM”) and Christ the Truth Ministries, Inc. (“CTM”). CTM appeals a declaratory judgment ruling<sup>1</sup> of the Circuit Court for Prince George’s County on issues relating to the property and claims for damages against individual trustees. CTM presents numerous questions for our review, which we have rephrased slightly as follows:

- I. Whether the circuit court erred in finding that the real and personal property at issue belonged to MOFMM?
- II. Whether the circuit court erred in finding that the trustees were personally liable for damages?
- III. Whether the circuit court erred in calculating damages?

For the reasons set forth below, we affirm the circuit court.

### **BACKGROUND & PROCEDURAL HISTORY**

MOFMM-International is an international association of churches established in Nigeria by Dr. Daniel Olukoya. It is a hierarchy religious denomination that has a central governing body directed by a General Overseer, Dr. Olukoya. Directly under the General Overseer are numerous Assistant General Overseers, then Senior Regional Overseers, Regional Overseers, and Branch Pastors.

MOFMM-USA is a Nevada nonprofit corporation that was created to advance the ministry of MOFMM-International in the United States and to hold legal title to its assets

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<sup>1</sup> The circuit court issued a judgment indicating that the declaratory judgment was only with respect to count one, declaring that “[j]udgment is entered for Plaintiffs [MOFMM] and [MOFMM-USA] that the following properties, real, tangible personal, and intangible personal are the assets of [MOFMM] and [MOFMM-USA].”

in the United States. Prior to the formation of MOFMM-USA in 2010, MOFMM existed in the United States as an unincorporated association. There are over 100 local MOFMM churches designated as “branches” throughout the United States. MOFMM-USA coordinates the legal and financial relationship of MOFMM-International with the local branches. Branches of MOFMM are granted the right to use the name, marks, and association of MOFMM by the General Overseer. The branches operate together as part of the ministry as a whole.

MOFMM’s Constitution outlines the ministry’s policies on finances and the ownership of assets. The Constitution explains that all finances and assets of individual branches are the property of and owned by MOFMM. Further, the Constitution dictates that “[a]ll property of the [MOFMM] anywhere in the world, whether moveable or immovable, shall vest in the trustees of the [MOFMM] for the benefit of the [MOFMM] under the control of the executive council.” The Constitution also outlines the disposal of property, stating property will not be moved or sold without the approval of the General Overseer.

MOFMM-Maryland (“MOFMM-MD”) was established by Pastor Lawrence Adetunji in June 2000. Pastor Adetunji received extensive training from MOFMM in Nigeria, and in November 2002, signed a General Agreement to “hold this church in trust for and on behalf of [MOFMM].” Pastor Adetunji later served as a Regional Overseer over other MOFMM branches and as a director of MOFMM-USA.

MOFMM purchased two parcels of property for the MOFMM-MD branch. 5506 Church Road was acquired by deed dated July 20, 2001 in the name of “Mountain of Fire & Miracle Ministries.” The second parcel, 5503 Church Road, was purchased in September 2004. The deed of trust was prepared in the name of “Mountain of Fire & Miracles Ministries,” but at closing, “of Maryland, Inc.” was added in handwriting. Pastor Adetunji signed both deeds as a trustee. From this time until October 2012, the Bowie branch held itself out as a part of MOFMM, using the name and trademarks, presenting the MOFMM doctrine, and engaging in MOFMM-USA and MOFMM-International activities.

On October 27, 2012, MOFMM-International and MOFMM-USA held a meeting with all branch pastors, including Pastor Adetunji, in Chicago. The purpose of the meeting was to inform pastors of the upcoming changes with respect to the creation of MOFMM-USA and its relationship to MOFMM-International and local branches. At the meeting, pastors were informed that all assets held in local branches would remain the property of MOFMM-International and would pass to MOFMM-USA in the event that a local branch or pastor left the denomination. Pastors were given corporate form documents for amendments to the Articles of Incorporation and bylaws that reflected this language.

Pastors also signed their respective appointment letters at the meeting. Pastor Adetunji received his appointment letter dated October 27, 2012 that outlined the duties expected of him. In the appointment letter, Pastor Adetunji agreed to “hold this Branch,

this Church, and all its property in trust for and-on-behalf of Mountain of Fire and Ministries, USA,” and that “the Corporation and its Officers will hold this Church and its property in trust for and on behalf of Mountain of Fire and Miracles Ministries.”

Upon return from the meeting, Pastor Adetunji formed a “working committee” to form a Board of Trustees and adopt the documents requested by MOFMM-USA. A new board was installed during a November 2013 meeting. During this meeting, the trustees discussed the amended documents provided by MOFMM-USA. The trustees also discussed consulting an attorney prior to executing the documents. After a telephone conference on January 18, 2014 further discussing the proposal, the documents were distributed by email for final review and signature, with a meeting scheduled for March 2014. On March 8, 2014, the Restated Articles of Incorporation and amended Bylaws were approved and signed by Chairman Kayode Ojewale, Secretary Elera Nwogu, and Trustee Gbenga Aranmolate. Mr. Ojewale filed the Restated Articles of Amendment, a Resolution adopting them, the Amended Bylaws, and a listing of the new Board of Trustees with the Maryland State Department of Assessments and Taxation on April 22, 2014. Pastor Adetunji forwarded these documents to MOFMM-USA.

In August 2015, Pastor Adetunji considered breaking away from MOFMM due to a conflict between himself and assistant General Overseer Ade Adetayo. Pastor Adetunji worked with two trustees, Emilola Oke and Mr. Ojewale, to prepare new Restated Articles of Incorporation and Amended Bylaws contrary to those filed in April 2014. The new Restated Articles of Incorporation amended the trust language to state that upon

dissolution of MOFMM-MD, assets would be distributed to Maryland corporations. The new Restated Articles of Incorporation were signed during a Sunday service, where each Trustee was brought to the Pastor's office individually to review and sign the documents.

Pastor Adetunji then formed a new religious corporation known as CTM. He arranged with his wife, Ronke Adetunji, his son and daughter, and church accountant, Christopher Akinduro, to sign as incorporators of the new religious corporation. Pastor Adetunji filed the documents to create CTM with SDAT on January 4, 2016.

During this time, Pastor Adetunji continued to serve as Regional Overseer over MOFMM branches and as director of MOFMM-USA. In March 2016, Pastor Adetunji and the Trustees met by telephone conference and voted to dissolve MOFMM-MD. They then voted to transfer the assets of MOFMM-MD to CTM. The minutes of the meeting indicated that the intention was to dissolve MOFMM-MD and initiate CTM. The Articles of Dissolution were filed on March 19, 2016.

At the end of church service on March 27, 2016, Pastor Adetunji announced that MOFMM-MD was dissolved and a new church called CTM had been formed. During the service, the sign outside of the church building was changed from MOFMM to CTM. That same day, Chairman Ojewale sent an email to the Board of Trustees to express his gratitude for their assistance in the transition to the new church. Pastor Adetunji sent a letter of resignation to General Overseer Dr. Olukoya and subsequently instructed Mr. Akinduro to open new accounts in the name of CTM at Wells Fargo Bank and transfer the balance from the MOFMM-MD account to CTM.

Numerous members from MOFMM-MD began meeting at a local school the following Sunday under a new pastor. MOFMM-MD continued as an active church congregation, though CTM retained control and use of the properties and assets. Counsel for MOFMM-USA demanded that 5506 and 5503 Church Road and all assets taken by CTM be returned. CTM refused to return the assets and this suit followed.

After a bench trial, the circuit court made numerous findings in favor of MOFMM-International and MOFMM-USA. The court determined the properties, 5506 and 5503 Church Road, and tangible and intangible personal property, were held in trust for the benefit of MOFMM-International by the authorized headquarters MOFMM-USA. The court then determined that the individual defendants had a fiduciary duty to MOFMM-MD as a branch of MOFMM-USA and MOFMM-International, and breached that duty by changing the Articles of Incorporation and dissolving MOFMM-MD without permission from MOFMM-International.

The court appointed a receiver to take possession of the real and tangible personal property to return to MOFMM. The receiver also took possession of four bank accounts designated in the judgment and returned the funds to MOFMM. The court ordered CTM to account for funds belonging to MOFMM that were transferred to CTM. CTM failed to account for these funds, requiring MOFMM to take depositions of the banks, Pastor Adetunji, and Mr. Akinduro. An evidentiary hearing was held on June 20, 2019 to determine individual liability, finding it to be \$146,916.54, as well as \$11,459.70 in

attorney fees due to the failure of CTM to provide an accounting of funds belonging to MOFMM.

This timely appeal follows.

### DISCUSSION

This Court reviews an action tried without a jury “on both the law and the evidence.” Md. Rule 8-131(c). The court “will not set aside the judgment of the trial court on the evidence unless clearly erroneous, and will give due regard to the opportunity of the trial court to judge the credibility of the witnesses.” *Id.* “The clearly erroneous standard does not apply to the circuit court’s legal conclusions, however, to which we accord no deference and which we review to determine whether they are legally correct.” *Cattail Assocs. v. Sass*, 170 Md. App. 474, 486 (2006).

#### I. Declaratory Judgment Regarding Properties

CTM argues that the court erred in entering judgment against CTM because the properties and assets were validly transferred from MOFMM to CTM. CTM asserts that MOFMM did not reserve the right to acquire the property, nor did they revoke or modify the trust. MOFMM contends that a valid trust was established and all assets titled to MOFMM-International and MOFMM-MD were properly held in trust.

“In Maryland, courts resolve religious organizations’ secular disputes involving property interests or requiring an interpretation of corporate charters or bylaws, through the application of neutral principles of law.” *Vaughn v. Faith Bible Church of*

*Sudlersville*, 248 Md. App. 477, 486 (2020). Courts turn to principles of trust and property law. *Id.*

The circuit court first concluded that the dispute was a non-religious dispute that the court was empowered to resolve. The court then determined that the 5503 and 5506 Church Road properties, as well as the tangible and intangible personal property belonged to MOFMM-International through MOFMM-MD.

“When resolving issues involving the ownership or control of church property, it generally is important, as well as prudent, in the absence of express language in the deed conveying the property, to consider the ‘polity’ or the form of church government of the particular denomination.” *Mt. Olive African Methodist Episcopal Church of Fruitland, Inc. v. Bd. of Incorporators of African Methodist Episcopal Church, Inc.*, 348 Md. 299, 317 (1997). A hierarchal denomination “does not, however, end the inquiry, for the form of church governance simply may not be dispositive.” *Id.* This is so because a particular denomination may have characteristics of numerous forms of polity. *Id.*

MOFMM is hierarchical in nature. The circuit court analyzed the hierarchy, explaining “the authority flows from the General Overseer down to the Assistant General Overseer, to the Regional Overseer to Branch Pastors.” To maintain control over church property in a hierarchy denomination, denominations may: (1) require churches to place reverter clauses in deeds to the property; (2) provide definitive language in their constitution for the reversion of local property if the local congregation withdraws from the denomination; or (3) obtain from the General Assembly an act that would provide the

same result as a reverter clause in the deed upon dissolution. *See Mt. Olive African Methodist Episcopal Church*, 348 Md. at 315. Because the deeds to 5503 and 5506 Church Road did not include reverter language, we must review “not only the denomination’s polity but all relevant documents and circumstances including [MOFMM’s] charter and bylaws, the Religious Corporations Law, [and] the relations and correspondence between the parties.” *From the Heart Church Ministries, Inc. v. Philadelphia-Baltimore Annual Conference*, 184 Md. App. 11, 34 (2009).

With respect to the 5506 Church Road property, the deed is in the name of MOFMM. MOFMM asserts that the remaining assets titled to MOFMM-MD were all held in trust for MOFMM-International and MOFMM-USA.

We first begin by looking at MOFMM’s original charter and governing documents. A local church’s charter “must be considered when there is a question raised as to the adequacy of the proof that the parent church has acted, consistent with its form of church government, to maintain ownership or control over local church property.” *Mt. Olive*, 348 Md. at 326 n. 14. MOFMM-International expressed its assertion of a trust and considered local churches to be branches of one whole church. The principle of ownership of real property is embodied in the Amended Constitution of MOFMM, stating “[a]ll property of the [MOFMM] anywhere in the world whether moveable or immoveable shall vest in the Trustees of the [MOFMM] for the benefit of the [MOFMM] under the Control of the Executive Council,” as well as instructions for acquiring or disposing of branch properties. The Restated Articles of Amendment that reiterated the

policies of the Constitution were signed by Chairman Kayode Ojewale, Secretary Elera Nwogu, and Trustee Gbenga Aranmolate. Pastor Adetunji also signed an appointment letter acknowledging that he was the pastor of the local branch of MOFMM-International. We agree with the circuit court that MOFMM asserted ownership and control over the local properties and assets.

MOFMM-MD must express their acceptance in “some legally cognizable form.” *From the Heart Church Ministries*, 184 Md. at 43 (Internal citations and quotations omitted). In November 2002, Pastor Adetunji signed a General Agreement to hold the church in trust for MOFMM. Pastor Adetunji also signed the Letter of Appointment in October 2012, which again stated that he agreed to “hold this Church and its property in trust for and on behalf of [MOFMM-USA].” MOFMM-MD amended and restated its Articles of Incorporation on March 8, 2014. The Restated Articles of Incorporation contained an express requirement that assets be distributed to MOFMM-International through MOFMM-USA upon dissolution of any local branch. The Restated Articles were certified under penalties of perjury by Secretary Elera Nwogu, were properly filed with SDAT, and were delivered to MOFMM-USA for the purpose of showing compliance with the terms of the trust.

“Once established, a trust may be modified without the beneficiaries’ consent, but only if the power to do so is reserved. If no such right has been reserved, then the beneficiaries’ consent is required before the trust may be modified.” *From the Heart Church Ministries, Inc.*, 184 Md. App. at 46 (quoting *From the Heart Ministries, Inc. v.*

*African Methodist Episcopal Zion Church*, 370 Md. 152, 184 (2002)). MOFMM-MD, specifically Pastor Adetunji, attempted to nullify the existing trust obligations by filing another Articles of Amendment and Restatement in December 2015. The Amendment and Restatement of Articles of Incorporation explicitly stated that amending or restating the Articles of Incorporation or the Bylaws of this Corporation requires pre-approval in writing by MOFMM-International.

The court found by clear and convincing evidence that there was an irrevocable trust. Based on our review of the record, we agree with the circuit court that “that language is irrevocable” and there is “express language” that a “unilateral attempt to revoke [the trust] is ineffective.”

CTM also argues that the acceptance of the trust was procured by duress. The circuit court explained that “all of the other evidence supports the fact that [Pastor Adetunji] understood what was expected of him as pastor of a branch of MOFMM International or USA... and that he, from the beginning, acted accordingly.” We agree. The documents were executed by a board of trustees, not one individual and there was no record or testimony of threats or coercion towards the Trustees or Pastor Adetunji.

## II. Individual Liability

The circuit court entered judgment against Lawrence Adetunji, Kayode Ojewale, Christopher Akinduro, Elera Nwogu, Emilola Oke, Koffi Possian, Miriam Morgan, Quadri Adeleke, Raymond Awosika, and Beatrice Boateng, jointly and severally, for breach of fiduciary duty and of trust, conspiracy, and concealment. The court also entered

judgment against Israel Adetunji, Ronke Adetunji, and Esther Adetunji for conspiracy and concealment.

A. Breach of Fiduciary Duty and of Trust

CTM contends that the court erred in finding a breach of fiduciary duty because there was no evidence that these individuals were acting as fiduciaries. CTM claims the individual defendants had no knowledge of the Constitution, Charter, Bylaws, or Letter of Appointment. CTM avers that the only document that outlines duties Pastor Adetunji “may have had” was “limited when the trustees adopted the November 2, 2013 Charter and Bylaws.”

MOFMM argues that the individuals owed a fiduciary duty to the trust and breached that fiduciary duty when they acted in bad faith and transferred assets belonging to MOFMM-MD to CTM. MOFMM explains that Pastor Adetunji owed a fiduciary duty because he signed a General Agreement and Appointment letter that stated he would hold the church in trust for and on behalf of MOFMM-USA. In the alternative, Pastor Adetunji was also a director of MOFMM-USA and directors are fiduciaries to the corporation on which they serve. With respect to the remaining individuals, MOFMM-USA contends they owed a fiduciary duty because they were all trustees of the religious corporation and breached their fiduciary duty when they deprived MOFMM of its property and assets, as well as the congregation itself by dissolving the religious corporation.

The circuit court found that all the evidence, “including the documents and the e-mails and the testimony” supported the conclusion that each individual was a trustee and

had a duty to MOFMM-MD and MOFMM-USA. The court determined that the trustees breached their fiduciary duty “by not preserving the trust, by undertaking a course of action of deprivation, to deprive the beneficiary ... depriving them of the property which is the subject of the trust ... [a]nd by changing the Articles of Incorporation without notifying [MOFMM-International or MOFMM-USA], and, in fact, dissolving the religious corporation without any financial reason to do so.”

“To establish a breach of fiduciary duty, a plaintiff must demonstrate: (1) the existence of a fiduciary relationship; (2) breach of the duty owed by the fiduciary to the beneficiary; and (3) harm to the beneficiary.” *Plank v. Cherneski*, 469 Md. 548, 559 (2020). A fiduciary relationship can be created by statute or by contract. *Id.* at 598. When members of a church form a religious corporation, the members must “[e]lect at least four individuals to act as trustees in the name of and on behalf of the church.” Md. Code, Corps. & Ass’ns § 5-302(b)(1).

A fiduciary relationship was created between Pastor Adetunji and MOFMM-MD by statute. *See* Md. Code, Corps. & Ass’ns § 5-307(c) (requiring the minister of a church to be a trustee of the religious corporation). Pastor Adetunji also signed the General Agreement, agreeing to “hold this church in trust,” as well as his appointment letter where he agreed to “hold this Branch, this Church, and all of its property in trust for and on behalf of [MOFMM-USA].” Directors of corporations also have a fiduciary relationship with the corporation on which they serve. *See Bontempo v. Lare*, 217 Md. App. 81, 112 (2014). Pastor Adetunji was also a director of MOFMM-USA.

The Restated Articles of Incorporation filed with the Maryland SDAT on April 22, 2014, were signed by Kayode Ojewale, Gbenga Aranmolate, and Elera Nwogu, thus creating fiduciary relationship with MOFMM-MD. The new Restated Articles of Incorporation, contrary to those filed on April 22, 2014, included the signatures of Kayode Ojewale, Koffi Possan, Raymond Awosika, Elera Nwogu, Emilola Oke, Gbenga Aranmolate, Quadri Adeleke, and Beatrice Boateng as trustees. Miriam Morgan was the only trustee that did not sign the articles.

Trustees of a religious corporation are granted the power to “use, lease, mortgage, sell or convey the assets in the manner that the trustees consider most conducive to the interest of the religious corporation.” Md. Code, Corps. & Ass’ns § 5-306(a)(3). Trustees are given a “breadth of discretion” to further the interest of the religious corporation; however, a trustee abuses that discretion when they act dishonestly, with an improper motive, beyond the bounds of reasonable judgment, or “fail[] to exercise the judgment of the trustee in accordance with the terms and purposes of the trust.” Md. Code, Estates & Trusts § 14.5-203(3).

The trustees of MOFMM acted dishonestly when they transferred every asset belonging to MOFMM-USA and MOFMM-International to CTM, and dissolved MOFMM-MD while it was a viable corporation. Mr. Awosika, the treasurer, testified that MOFMM-MD was solvent, had positive cash flow, could pay its debts, and had an active ministry and a stable congregation. Instead, the trustees used MOFMM’s assets to benefit another religious corporation. The trustees also acted dishonestly when they filed a new

Restated Articles of Incorporation contrary to the Articles of Amendment previously filed that was approved by MOFMM. The trustees amended the language of the Articles of Incorporation in an attempt to justify the distribution of MOFMM-International and MOFMM-USA's property to CTM upon dissolution.

CTM argues that the individual trustees cannot be personally liable because they did not appropriate money for their own personal profit. MOFMM contends that CTM appropriated money to pay their own legal fees.

The Maryland Trust Act provides that to remedy a breach of trust, the court may “compel the trustee to redress a breach of trust by paying money, restoring property, or other means.” Md. Code, Estates & Trusts § 14.5-901(b)(3). Further, “[i]f by the terms of the trust it is the duty of the trustee to pay or convey the trust property or any part thereof to a beneficiary, he is liable if he pays or conveys to a person who is neither the beneficiary nor one to whom the beneficiary or the court has authorized him to make such payment or conveyance.” *Prescott v. Coppage*, 266 Md. 562, 568 (1972). This is precisely what the trustees did.

The circuit court ordered an accounting to CTM for the full amount of assets of MOFMM-MD. This amount included fees and deposition costs because the court determined CTM did not cooperate or comply with the court order requiring CTM to provide documentation of all finances, including books, bank accounts, and statements. The breach of trust resulted in the improper distribution of assets in the amount of \$146,915.54, the difference between the amount in MOFMM's designated accounts that

was distributed to CTM, and the amount recovered. The amount awarded by the court against those breaching their fiduciary obligation was proper to restore the value of the trust property.

#### B. Civil Conspiracy

CTM claims that the court erred in finding civil conspiracy because there was no evidence that the individual defendants had any knowledge of illegality in transferring the assets. MOFMM contends that the trustees “acted in cooperation in an effort to deprive MOFMM-International and MOFMM-USA of its assets.” The circuit court found that, at the direction of Pastor Adetunji, several of the trustees acted as a group with the purpose of dissolving MOFMM to take the property which rightfully belonged to MOFMM.

A claim for civil conspiracy requires proof of “[a] confederation of two or more persons by agreement or understanding;” “some unlawful or tortious act done in furtherance of the conspiracy or use of unlawful or tortious means to accomplish an act not in itself illegal;” and “[a]ctual legal damage resulting to the plaintiff.” *Lloyd v. Gen. Motors Corp.*, 397 Md. 108, 154 (2007) (Internal citations omitted). MOFMM bases its claim for civil conspiracy on the tortious act of breach of fiduciary duty, arguing CTM created a scheme to “circumvent the legal disposition of the assets held by [MOFMM-MD],” tried to “avoid the trust in favor of MOFMM-International and MOFMM-USA,” and tried to avoid Maryland law “concerning the distribution of assets upon the dissolution of a non-stock corporation.” We agree. The Trustees and officers of MOFMM, including Kayode Ojewale, Elera Nowgu, Emilola Oke, Koffi Possian,

Miriam Morgan, Quadri Adeleke, Gbenga Aranmolate, Quadri Adeleke, and Raymond Awosika, prepared the documents to transfer the assets from MOFMM to CTM upon dissolution of MOFMM. Lawrence Adetunji, Christopher Akinduro, Israel Adetunji, Ronke Adetunji, and Esther Adetunji created CTM to receive the assets. These assets legally belonged to MOFMM upon dissolution, despite CTM's attempt to change the language of the Articles of Incorporation. CTM deprived MOFMM of their assets by illegally transferring the property and financial accounts to CTM.

### C. Concealment

The court entered judgment for concealment against CTM and all individual defendants. CTM argues that there was no proof that the defendants intended to deceive MOFMM.

The elements of concealment require proof that:

(1) the defendant owed a duty to the plaintiff to disclose a material fact; (2) the defendant failed to disclose that fact; (3) the defendant intended to defraud or deceive the plaintiff; (4) the plaintiff took action in justifiable reliance on the concealment; and (5) the plaintiff suffered damages as a result of the defendant's concealment

*Lloyd v. Gen. Motors Corp.*, 397 Md. 108, 138 (2007) (Internal citations omitted). Pastor Adetunji was a director of MOFMM-USA and owed a duty to the corporation. He was aware, and in fact, spearheaded, the attempt to change MOFMM-MD's Articles of Incorporation to alter the language that was agreed upon at the Chicago conference. Pastor Adetunji orchestrated the transfer of assets from MOFMM-MD to CTM, though he failed to disclose the intent to transfer, and the transfer itself, to MOFMM while he

continued working as a director. Similarly, the MOFMM-MD trustees failed to disclose the plan to transfer assets to CTM. MOFMM relied on Pastor Adetunji to further the congregation's purpose and control the assets in a manner that would benefit MOFMM. MOFMM ultimately suffered damages when CTM transferred the real and tangible property from MOFMM.

#### D. Conversion

The court determined there was conversion because CTM took MOFMM's property without authority or permission. CTM alleges that the court erred because neither money nor real property are considered a chattel subject to conversion. This court, however, has recognized a claim for conversion of money "if a plaintiff can allege that the defendant converted specific segregated or identifiable funds." *Roman v. Sage Title Group, LLC*, 229 Md. App. 601, 610 (2016) (Internal citations and quotations omitted). In the instant case, the receiver identified four Wells Fargo bank accounts that belonged to MOFMM and had been wrongfully transferred into the possession of CTM. The funds were not commingled, but were in fact specific, identifiable funds that were the assets of MOFMM.

#### III. Damages

CTM argues that the amount of judgment was improper for three reasons. First, CTM alleges that there was a surplus of \$54,965.53 that is owed to CTM because CTM paid utilities, mortgage payments, property improvements, and property taxes after the money had been transferred from MOFMM to CTM. Next, CTM appears to suggest that

because funds were held in restricted accounts with Wells Fargo and were not used for the purpose indicated on the accounts, MOFMM is not entitled to the balances in the accounts. Finally, CTM argues MOFMM is not entitled to attorneys' fees.

The First and Final Report of Receiver identified four accounts under MOFMM that were transferred to CTM. All accounts were closed on June 30, 2016 and transferred to CTM. First, account x0826, named "Mountain of Fire re: Men Fellowship" had a balance of \$2,707.91. Account x1043, "Mountain of Fire and Miracles Ministry re: Building Fund," had a balance of \$409,661.88. Account x3700, "Mountain of Fire Youth Account re: Building Fund," had a balance of \$1,759,34. Finally, account x6384, "Mountain of Fire re: Branch Fund" had a balance of \$4,290.79. The report determined the gross assets to be \$939,404.13, including \$274,204.13 from the Wells Fargo accounts, \$414,400.00 from the tax assessment of 5506 Church Road, and \$249,800.00 from the tax assessment of 5503 Church Road. The receiver determined that the damages owed by CTM was \$146,916.54, the difference between the money held in the accounts when they were wrongfully transferred to CTM, and the money recovered.

By alleging there is a surplus that is owed to CTM, it is clear that they are attempting to recoup money for expenses they incurred while improperly maintaining ownership over 5503 and 5506 Church Road. CTM incurred these costs for their own benefit at the time, including installing a new carpet in the church building. In addition, CTM used these improperly transferred funds to pay for their litigation expenses. Mr. Akinduro testified that he was instructed to transfer \$50,000 from the MOFMM Building

Fund account that had been transferred to CTM, to CTM's operating account to ultimately pay litigation expenses. Later, another \$100,000 was transferred to CTM's operating account, to pay for additional litigation expenses.

CTM illogically contends that the funds in the "Building Fund" bank account were restricted in purpose to construction on the church building, and there was no indication that the funds could be transferred to MOFMM. CTM fails to appreciate that the status of the account or the limitations imposed on the use of funds does not impact the determination of damages. The ownership of the account belongs to MOFMM and was improperly transferred to CTM upon dissolution, where CTM then used the funds for litigation expenses.

Finally, the court did not err in imposing attorneys' fees. The court imposed attorneys' fees because it determined that "[CTM's] failure to provide the accounting as Ordered by the Court was in bad faith" and the award of fees was justified. The court cited Maryland Rule 1-341, permitting the court to require the offending party "to pay to the adverse party the costs of the proceeding and the reasonable expenses, including reasonable attorneys' fees" if the court "finds that the conduct of any party in maintaining or defending any proceeding was in bad faith." The circuit court ordered CTM to account for funds belonging to MOFMM that had been transferred from MOFMM to CTM. CTM failed to do so, resulting in MOFMM taking depositions of the banks, Pastor Adetunji, and Mr. Akinduro in an effort to reconstruct the finances. The court did not err in calculating its final award of damages to MOFMM.

**JUDGMENT OF THE CIRCUIT COURT  
FOR PRINCE GEORGE'S COUNTY  
AFFIRMED. COSTS TO BE PAID BY  
APPELLANT.**