

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

England & Wales · Charity number 1093009

Details

Other names	METROPOLITAN COMMUNITY CHURCH IN NEWCASTLE UPON TYNE, MCC NEWCASTLE UPON TYNE AND MIDDLESBROUGH, NORTHERN LIGHTS MCC
Status	Registered
Legal form	Other
Registered	2002-07-17
Register	View on the Charity Commission register

Contact

Address St. James United Reformed Church
Northumberland Road
Newcastle upon Tyne
NE1 8JF

Phone 07770543407

Email admin@northernlightsmcc.org.uk

Website www.northernlightsmcc.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION BY PROCLAIMING THE GOSPEL OF JESUS CHRIST IN NEWCASTLE AND ELSEWHERE BY PROVIDING CHRISTIAN FELLOWSHIP, WORSHIP, WITNESS, ACTION AND SERVICE.

Activities: To advance the Christian religion by proclaiming the Gospel of Jesus Christ in Newcastle upon Tyne and elsewhere by providing Christian fellowship, worship, witness, action and service.

Classification

- **How:** Provides Services
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NEWCASTLE AND ELSEWHERE.
- Durham
- Gateshead
- Middlesbrough
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Stockton-on-tees
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£33,794	£38,443	-	-
2024-03-31	£96,228	£33,714	-	-
2023-03-31	£23,677	£23,622	-	-
2022-03-31	£24,948	£30,351	-	-
2021-03-31	£44,024	£40,812	-	-

Trustees

Name	Role	Appointed
Carole Yeoh		2023-04-23
Charlotte West		2025-05-11
James Davies		2021-09-13
Rev Kai Millar		2022-09-18

Accounts

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

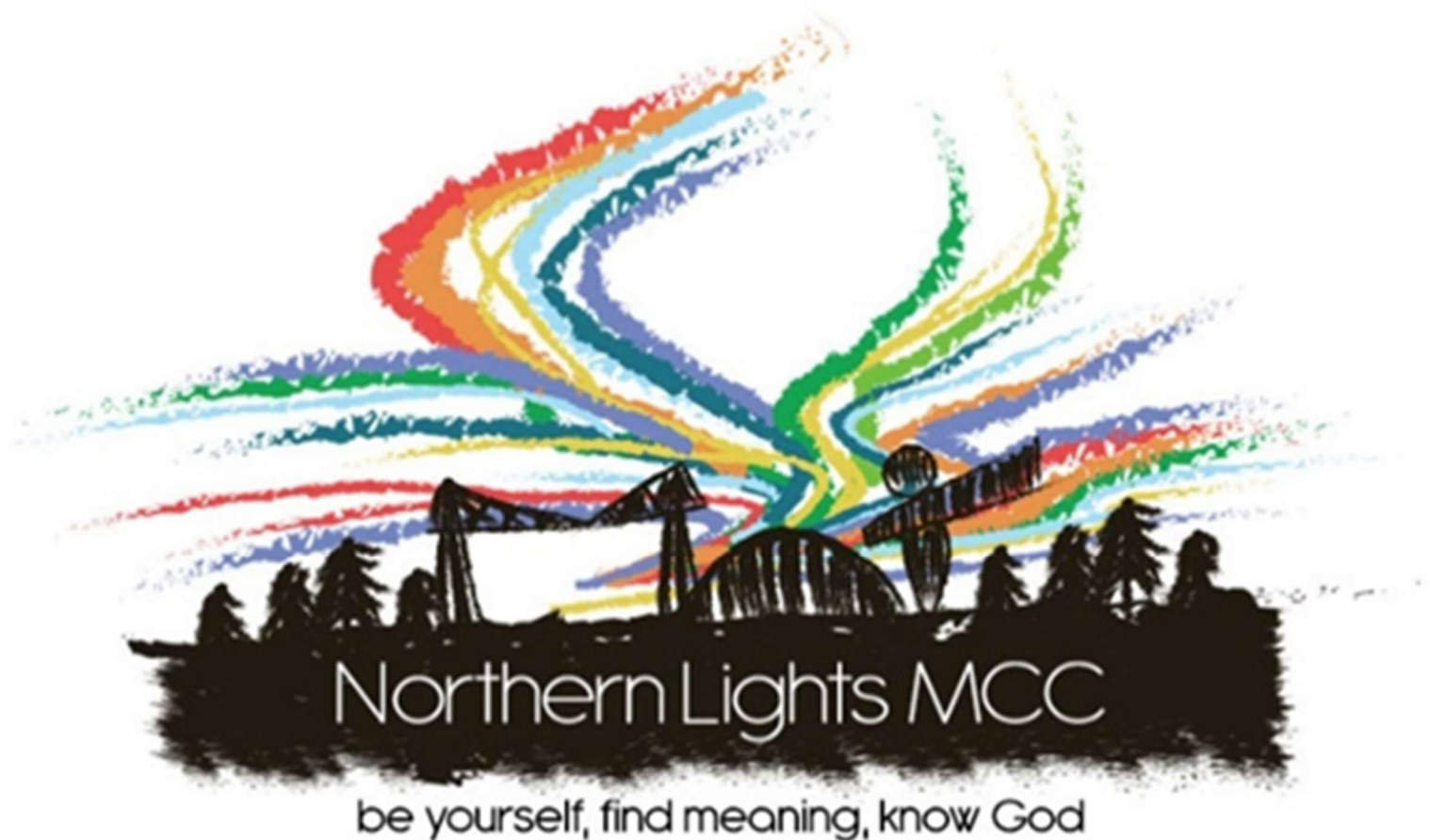
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1093009

Northern Lights Metropolitan Community Church

Finance Report

Annual Congregational Meeting – May 2025



Thank you to everyone who has generously given their time, finances and, above all, faith and hope as we move forward together as a community.

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2025

The trustees are pleased to present their annual report together with financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and administration details

Charity name:	Northern Lights Metropolitan Community Church
Registered charity number:	1093009
Charity's principal address:	St James URC Northumberland Road Newcastle upon Tyne NE1 8JF

The trustees who served during the period and up to the date of this report were

Dr A Coombs – Secretary
Mr J Davies – Treasurer
Rev K Millar
Ms C Yeoh
Ms C West (appointed 01 Aug 2025)

Independent Examiners:
Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP

Structure, governance and management

Northern Lights Metropolitan Community Church is a registered charity (no.1093009) and was registered on 17th July 2002.

The charity is governed by its constitution adopted on 7th October 2001 and amended on 21st April 2002, 10th July 2005, 31st January 2016, 21st October 2018 and the 21st June 2020.

Trustees are elected at the Annual Congregational Meeting of the charity and stand for a period of three years. Trustees can also be co-opted as required.

For the majority of the financial year 2024-25 the Board comprised of four members with Dr A Coombs, Mr J Davies, Ms C Yeoh and the Rev K Millar serving throughout the full financial year.

Objectives and activities

The charitable objects of Northern Lights Metropolitan Community Church (NLMCC) are to advance the Christian religion by proclaiming the gospel of Jesus Christ in Newcastle and elsewhere by providing Christian fellowship, worship, witness, action and service.

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2025

The main activities undertaken for the public benefit during the year have been as follows:-

- Weekly Sunday worship services, the majority of these are in person; however we continue to livestream these online with over 20 joined each month online.
- Leading special additional services online and in person and supporting other religious and LGBT+ organisations across the North East supporting and contributing to their events.
- Offering different opportunities for worship and spiritual growth during the week, including Lunch, Laughter and Living providing a lunch and opportunity to join discussion. These are open to all.
- We have taken offerings of food goods, clothes and financial donations to support local charities including the People's Kitchen and supported fundraising through the denomination.
- We established an online 'house group' for discussion and social links
- We continued to work with "Rainbow Home". We have continued to support this financially as well as offering prayer for them at the first Sunday service of each month.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2022 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance

We have continued to work with Rainbow Home to provide support to LGBT+ asylum seekers in the area although this remains a separate charity.

End of year (2024-25) Financial Position

At the end of the Financial Year 2024/25 Northern Lights MCC was linked to three accounts which stood at:

- CAF Bank (Current Account) - £1,916.13
- Epworth (Deposit Account) - £89,539.07
- Paypal - £648.58

As of the 31st March 2025 Northern Lights MCC had no outstanding liabilities.

Trustees responsibilities in respect of the financial statements

Charity law 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 at the year end and of its incoming resources and resources expended during the year. In preparing those financial statements the Trustees are required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed and
- Prepare financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2025

The trustees are responsible for keeping accounting records which disclose at any time with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

29/01/2026

This report was approved by the trustees on and signed on their behalf by

James Davies
James Davies (Jan 29, 2026 11:50:30 GMT)

James Davies
Treasurer

Northern Lights Financial Summary and Introduction– May 2025

Northern Lights MCC is home to a generous congregation which has meant we have been able to bring hope and light to our community and beyond. We are fortunate have been able to employ a dedicated pastor which represents our largest financial commitment and have been able to use our resources to be an inclusive community in all we do.

The financial plan for 2024/25 has been prepared to mirror the wider focus on strengthening our foundations and growth and renewal for the Church. It is intended to help us live out our faith.

We continue to meet all our financial obligations, including the monthly assessment to support the work of the global denomination. Our latest accounts were signed-off (covering April 2023 to March 2024) and submitted to the Charity Commission maintaining our status as a fully registered charity.

We have always sought to do more and be good stewards of our resources. We have consistently provided additional support to the denomination's work on global justice, through dedicated collections and long-term support to Rainbow Home. This is a local charity providing support to LGBT+ asylum seekers. We also contribute to the work of UFMCC on Global Justice.

As with many organisations we face the combined challenge of increased costs due to high levels of inflation and a challenging fund-raising position. For 2024/2025 we didn't set a balanced budget and had planned to draw on our reserves, due to the final reconciliation of the legacy of Mr Eric Horner we did not draw on the reserves as this provided an unanticipated boost to our income. We did however continue to seek ways to reduce our costs where possible to put us on a long-term sustainable path and use the legacy in way which added to our community.

Due to these efforts, although our final expenditure was higher than forecast at £37,631.07 this increase was primarily linked to special events and deliberate choices for our community and long-term future for example in supporting the St James' AV improvements, attendance at Edinburgh Pride and the LGBT+ History month event. Total income was also higher than forecast at £32,601.99 primarily due to the additional legacy received.

Overall the Church financial position is acceptable with a strong reserve against current activity. We continue to propose a budget with a deficit in light of the reserves and calling to be generous in meeting our needs but we will need to continue to work towards a sustainable position in the medium term with some further cost savings identified.

www.northernlightsmcc.org.uk

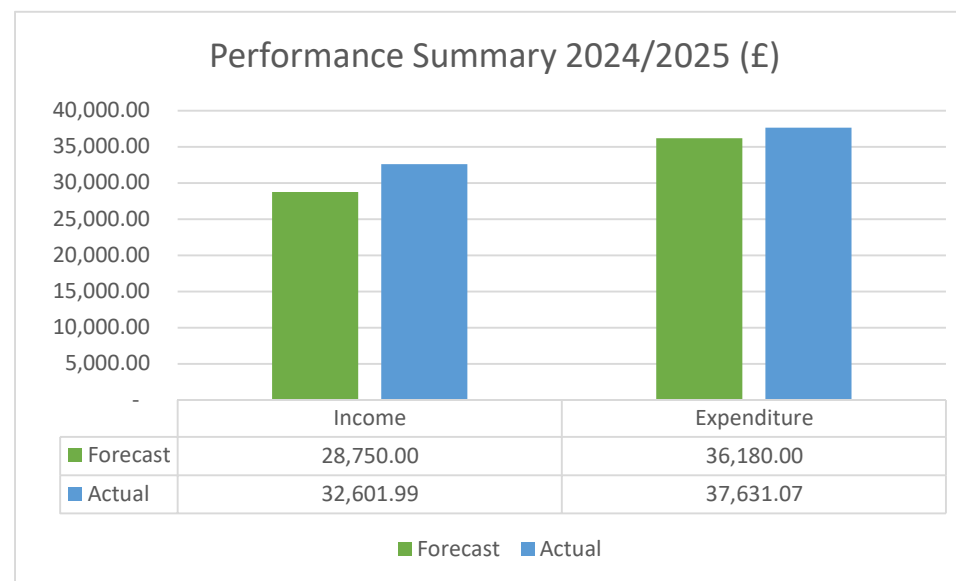
Registered Charity Number 1093009



At a glance 2024/25

Northern Lights Financial Position 31 March 2025

Account	Balance (£)	Date
CAF Balance	1,916.13	31.03.2025
Epworth Balance	89,539.07	31.03.2025
Paypal Balance	658.04	31.03.2025
Cash on hand	59.00	31.03.2025
TOTAL	92,172.24	



Summary Comparison	Forecast (£)	Actual (£)	Difference (£)
Income	28,750.00	32,601.99	3,851.99
Expenditure	36,180.00	37,631.07	1,451.07
TOTAL	-7,430.00	-5,029.08	2,400.92

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Registered Charity Number 1093009



Structure of our Financial Report 2025

The Report is still structured in the following way:

- A review of where we were at the end of the last financial year. This covers the period April 2024 to March 2025.
- A proposal for the next twelve months. This based on an estimate of how much money we will get in and how much we will be able to spend. This will be reported on this time next year so you will know if we did what we said we would.

Review of 2024/25 Budget

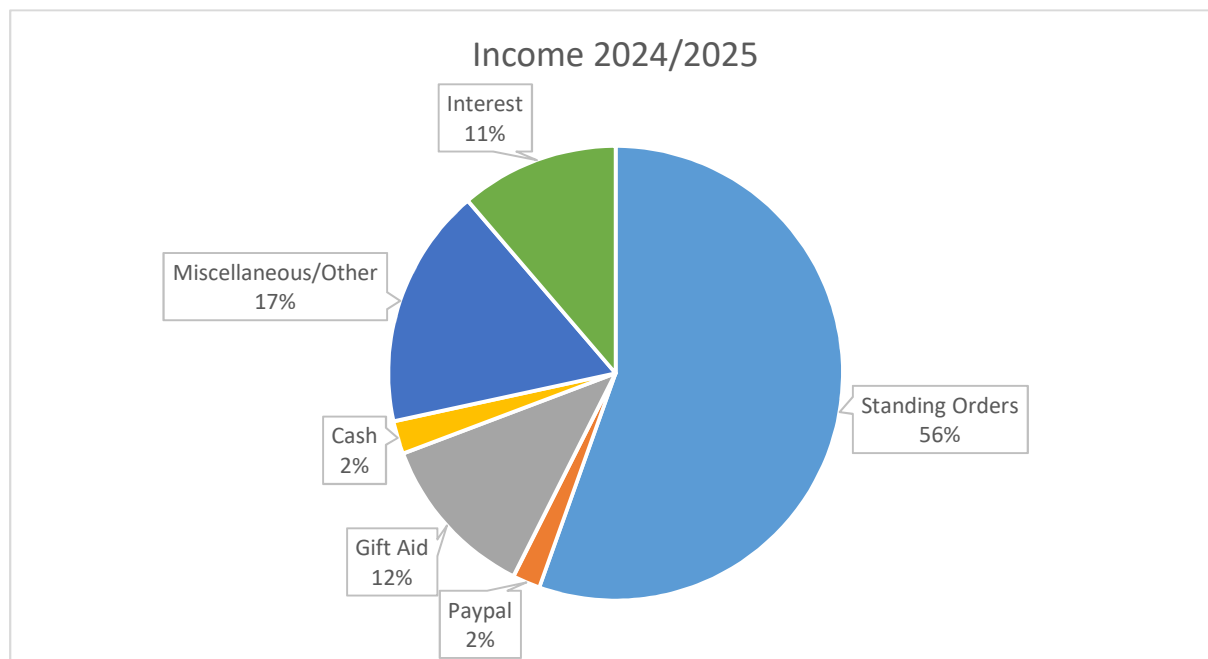
Summary

	Budget (£)	Actual (£)	Variation (£)
Income	28,750.00	32,601.99	3,851.99
Expenditure	36,180.00	37,631.07	1,451.07
End of year position (31 March 2025)			
Current Account (CAF Bank)		£1,916.13	
Deposit Account (Epworth)		£89,539.07	
Paypal		£658.04	
Cash on hand		£59.00	
Liabilities		£172.64 (March UFMCC assessment) £16.86 (EE bill March 2025) £150 (Examination of accounts) £277.50 (Fuel surcharge received April 2025)	

Income

We are blessed with a generous congregation who have continued to give to the Church financially and through your gifts of time, efforts and imagination. This year our income totalled £32,601.99 which was £3,851.99 higher than the forecast of £28,750 primarily due to the additional legacy received (£5,072.54). Giving would have been slightly lower than forecast if this were excluded. This year has seen an increase in giving via cash and from interest payments with a reduction in giving by Paypal. The forecast interest income was a little lower due to fluctuating interest rates throughout the year but is still significantly higher than in previous years.

Our main sources of income were:



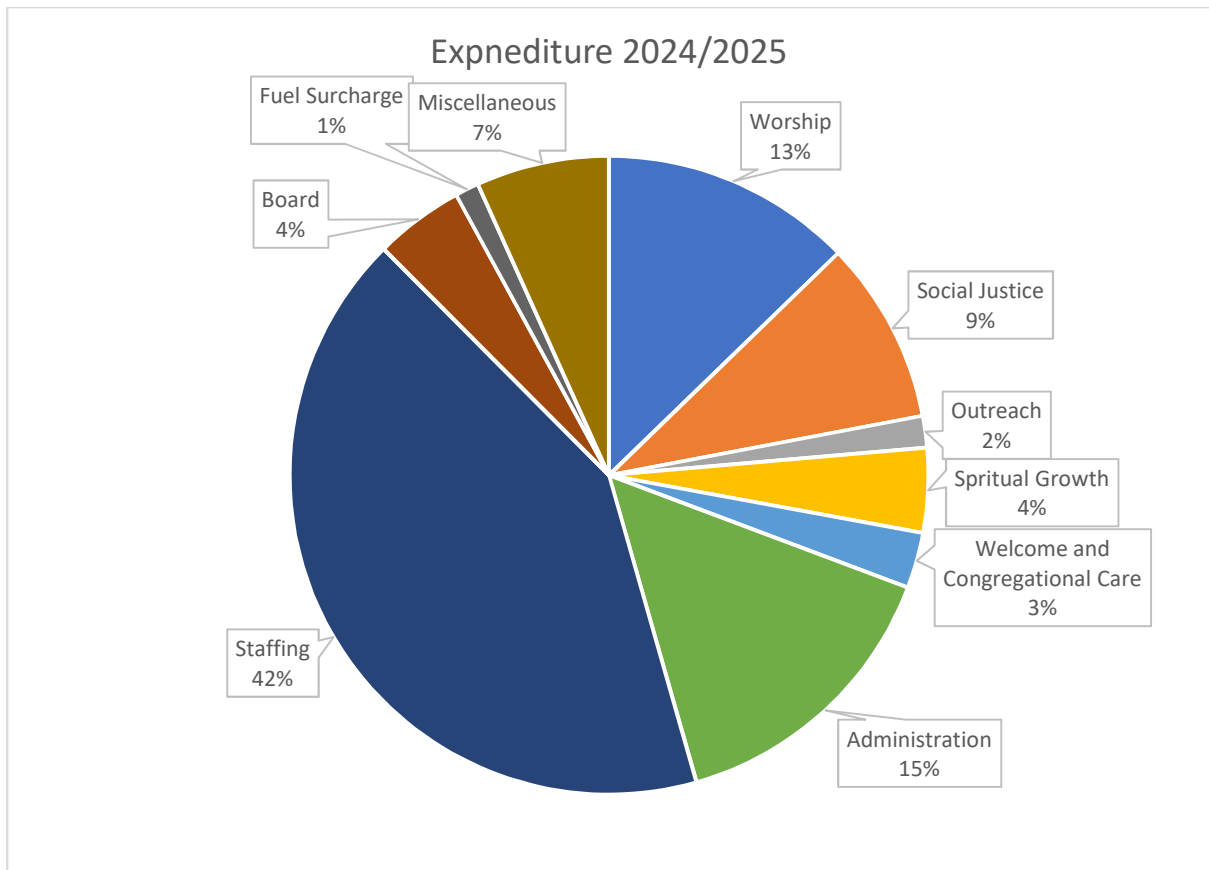
Income	Actual (£)	Difference to forecast (£)
Standing Orders	18,078.13	1,578.13
Paypal	640.00	(2,060.00)
Gift Aid	3,857.45	(642.55)
Cash	769.50	469.50
Miscellaneous/Other	5,581.33	5,081.33
Interest	3,675.58	(574.42)
	32,601.99	3,851.99

Expenditure

Our total expenditure was £37,631.07 which was an overspend of £1,451.07 against the budget. This was achieved due to the final portion of Mr Eric Horner's legacy and a significant number of cost savings where we were able to reduce expenditure as proposed. The overspend this year primarily related to additional activities that the legacy enabled us to more generously support, including the Edinburgh Pride, LGBT+ History event and St James' AV improvements.

Our highest areas of expenditure has been around the running of the church, staffing, (office and administration and worship with the bulk of the remaining expenditure relating to the spiritual wellbeing and growth of the congregation and social justice. This shows a reasonable alignment with our priorities for the Church.

At the end of the year we carried forward £339.50 of liabilities relating to bills received in the last week or in the case of the denominational assessment, only known after the end of the month. Following this a further bill of £277.50 was received for the Fuel Surcharge Jan-Mar 25.



Gift Aid remains to be claimed on giving in 2024/25.

Expenditure	Actual (£)	Difference to forecast (£)
Worship	4,783.12	(1,616.88)
Social Justice	3,475.85	(454.15)
Outreach	598.04	98.04
Spiritual Growth	1,608.04	208.04
Welcome and Congregational Care	1,057.19	357.19
Administration	5,575.37	1,675.37
Staffing	15,737.64	(762.36)
Board	1,694.79	(305.21)
Fuel Surcharge	455.00	(295.00)*
Miscellaneous	2,524.86	2,424.86
	37,631.07	1,451.07

Budget for 2025/26

Summary

- Proposed expenditure of £38,129
- Expected income of £27,425
- Net: £10,704 to be taken from the reserves.

Introduction

The proposed budget is focused on continuing the activities of the Church at the current level with opportunity to draw down on the reserve to support additional activity in line with our new plans.

Income

Giving has increased a little over recent years and we continue to benefit from reasonable interest on the reserves which supports our activities; however it is not expected to increase significantly this year.

Expenditure

Expenditure for the year is forecast to be above the income, despite savings it is proposed to reflect higher costs which continue to feed through from inflation and maintain additional activities to support the delivery of the recently approved plan.

We are not proposing to change our current social justice giving to Rainbow Home or the additional support to Global Justice at this point; however it may be sensible to review the level of support as this has been at 0.5% for a number of years.

Appendix 1 – Full Figures - Income

Income (2024/25) (£)					Income (2025/2026)	
	Forecast	TOTAL	Difference to forecast	Notes	Forecast	Notes
Standing Orders	16,500.00	18,078.13	1,578.13	Increase includes some shifts from Paypal to DD giving.	18,500	Based on current giving and known changes
Paypal	2,700.00	640.00	-2,060.00	Reduction includes some moves from Paypal to DD giving.	700	Based on current giving and known changes
Gift Aid	4,500.00	3,857.45	-642.55	Income relating to the forecast giving. Potential double claim in 2024/25 would increase and help cashflow.	4000	Based on forecast giving
Cash	300.00	769.50	469.50	Increase on latest trends.	750	Based on current giving and known changes
Miscellaneous /Other	500.00	5,581.33	5,081.33	Higher than forecast this year due to legacy therefore return to usual level.	500	Retain same base expectations as 2024/25.
Interest	4,250.00	3,675.58	-574.42	High level of interest uncertainty in current climate.	2,975	Estimated @3.5% with average savings at £85,000.
TOTAL	28,750.00	32,601.99	3,851.99		27,425	Lower this year due to reduced interest income and limited increases forecast.

Appendix 2 – Full Figures – Expenditure

Expenditure (2024/25) (£)					Expenditure (2025/2026) (£)	
	Forecast	Total	Difference to forecast	Notes		
Worship	6,400.00	4,783.12	-1,616.88	Rent increase did not happen but some costs for AV and music this year.	5,500	Rent increase included.
Social Justice	3,930.00	3,475.85	-454.15	Lower than forecast some movement between this and other headings due to events and limited call on hardship fund.	3,900	Assessments and Donations based on previous year. Retained £500 for Hardship fund, not significantly used this year.
Outreach	500.00	598.04	98.04	Slight overspend here due to increased materials costs for Pride and other activities.	750	Increased to reflect recent experience of costs.
Spiritual Growth	1,400.00	1,608.04	208.04	Overspend due to supporting additional activities. Agreed at the time.	1,500	Increased to support events and activities supporting community spiritual growth in line with the plan and early costs for 2026 European Network Gathering.
Welcome and Congregational Care	700.00	1,057.19	357.19	Overspend due to supporting additional activities. Agreed at the time.	800	Small increase for expected costs.

Administration	3,900.00	5,575.37	1,675.37	Overspend due to additional costs for insurance and other costs. Increased stock required. Some additional communications costs to be reduced in 2025/26.	5,000	Reflects last year activity potential saving but expecting increased costs.
Staffing	16,500.00	15,737.64	-762.36	Difference due to later HMRC payment.	17,829	Increased to reflect pay increase in line with Local Government settlement (fixed £1,290) and other cost increases.
Board	2,000.00	1,694.79	-305.21	Underspent although supported additional unforeseen costs elsewhere.	2,000	Higher level to enable further activities to implement the new plan.
Fuel Surcharge	750.00	455.00	-295.00	Apparent underspend due to later billing that expected as not received until 2025/26 will need to be included in this year.	750	Assumed retained with similar billing periods.
Miscellaneous	100.00	2,524.86	2,424.86	Miscellaneous expenditure to cover unforeseen or difficult to categorise costs. Overspent as part of additional activities and events.	100	Miscellaneous returned to normal level.
TOTAL	36,180.00	37,631.07	1,451.07		38,129	Increase due to on-going cost increases.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Northern Lights Metropolitan Community Church for the year ended 31 March 2025, which are set out on pages 15 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Michelle Wright (Jan 29, 2026 17:55:39 GMT)

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP
Date: 29/01/2026

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts					
Donations and legacies	5	28,200	-	28,200	94,225
Other trading activities	6	1,918	-	1,918	763
Investments	7	3,676	-	3,676	1,240
Total income		33,793	-	33,793	96,228
Payments					
Charitable activities					
Operation of the charity	8	38,443	-	38,443	33,714
Total expenditure		38,443	-	38,443	33,714
Net movement of funds		(4,650)	-	(4,650)	62,514
Reconciliation of funds					
Total funds brought forward		96,754	-	96,754	34,240
Total funds carried forward		92,104	-	92,104	96,754

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 17 to 22 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash funds					
Current account		92,104	-	92,104	34,240
Total cash funds		92,104	-	92,104	34,240
Liabilities					
Accountancy and independent examination	9	150	-	150	150
Total assets		150	-	150	150

The notes on pages 17 to 22 form an integral part of these accounts.

These financial statements were approved by the Board on: 29/01/2026

and are signed on its behalf by:

James Davies
Treasurer

James Davies
James Davies (Jan 29, 2026 17:50:30 GMT)

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

2 Basis of accounting

2.1 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £92,104 and has already secured a significant amount of funding for the current year.

The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees are of the view that the immediate future of the charity, for the next 12 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the receipt.

3.2 Grants and donations

Income from government and other grants are recognised when the charity has received the funds.

3.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Payments and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of supporting the local community as well as other activities undertaken to further the purposes of the charity and their associated support costs.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.5 Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Donations and grants				
Committed giving	17,967	-	17,967	18,331
Cash offerings	493	-	493	782
Gift aid	3,857	-	3,857	5,203
Donations/designated gifts	640	-	640	1,051
Contingency fund (other/misc)	5,242	-	5,242	4,669
Eric Horner & Ann Mitcheson Legacy	-	-	-	64,188
	<u>28,200</u>	<u>-</u>	<u>28,200</u>	<u>94,225</u>
6 Other trading activities				
Other income	1,918	-	1,918	763
	<u>1,918</u>	<u>-</u>	<u>1,918</u>	<u>763</u>
7 Income from investments				
Bank interest	3,676	-	3,676	1,240
	<u>3,676</u>	<u>-</u>	<u>3,676</u>	<u>1,240</u>

Receipts were £33,793 (2024: £96,228) of which £33,793 was unrestricted or designated (2024: £96,228) and £0 was restricted (2024: £16,852)

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
8 Charitable payments				
<u>Direct costs</u>				
Pastor salary	15,610	-	15,610	15,388
Pastors pensions	445	-	445	439
Music and video licence	288	-	288	210
Lunches and socials	2,182	-	2,182	3,179
Travel expenses	752	-	752	385
<u>Support costs</u>				
Rent	7,380	-	7,380	7,380
Rainbow Home	1,320	-	1,320	1,320
Equipment and supplies	3,116	-	3,116	368
Pride	1,473	-	1,473	-
Website	241	-	241	-
UFMCC special offerings	2,049	-	2,049	2,205
Office costs	1,350	-	1,350	1,322
Insurance	638	-	638	-
Telephone	372	-	372	599
Payroll charges	422	-	422	-
Bank charges	160	-	160	-
Other expenses	-	-	-	635
<u>Governance costs</u>				
Board costs	645	-	645	284
	38,443	-	38,443	33,714

Payments on charitable activities were £38,443 (2024: £33,714) of which £38,443 was unrestricted or designated (2024: £33,714) and £0 was restricted (2024: £16,852)

9 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	150	150
Other accountancy services paid to the examiner	56	-
	206	150

10 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	14,820	14,625
Social security costs	790	763
Pension costs (defined contribution pension plan)	445	439
	16,055	15,827

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the pastor and the trustees. The total employee benefits of the key management personnel of the charity were £16,055 (2024: £15,827).

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

11 Staff numbers

The average monthly head count was 1 staff (2024: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employee's work		
Charitable activities	1.0	1.0
	1.0	1.0

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and in hand	92,104	96,754
	92,104	96,754

15 Liabilities

	2025 £	2024 £
Assessments	-	207
Telephone	-	16
Licence fee	-	121
	-	344

16 Events after the end of the reporting period

No events requiring adjustment to the accounts have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

17 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	96,754	33,793	(38,443)	-	92,104
Totals	96,754	33,793	(38,443)	-	92,104

For the year ended 31 March 2024

	balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	34,240	96,228	(33,714)	-	96,754
Totals	34,240	96,228	(33,714)	-	96,754

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

18 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024: £nil)

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Cash at bank and in hand	92,104	-	92,104
	92,104	-	92,104
	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Cash at bank and in hand	96,754	-	96,754
	96,754	-	96,754

Accounts

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024

Charity Number 1093009

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2024

The trustees are pleased to present their annual report together with financial statements of the charity for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and administration details

Charity name: Northern Lights Metropolitan Community Church

Registered charity number: 1093009

Charity's principal address: St James URC
Northumberland Road
Newcastle upon Tyne
NE1 8JF

The trustees who served during the period and up to the date of this report were

Dr A Coombs – Secretary (appointed 24/04/2022)
Mr J Davies – Treasurer (co-opted 13/09/2021 subsequently appointed 24/04/2022)
Ms E Emeny (appointed 22/08/2020, stood down at end of term 24/04/2023)
Rev K Millar (appointed 18/09/2022)
Ms C Yeoh (appointed 23/04/2023)

Independent Examiners:
Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP

Structure, governance and management

Northern Lights Metropolitan Community Church is a registered charity (no.1093009) and was registered on 17th July 2002.

The charity is governed by its constitution adopted on 7th October 2001 and amended on 21st April 2002, 10th July 2005, 31st January 2016, 21st October 2018 and the 21st June 2020.

Trustees are elected at the Annual Congregational Meeting of the charity and stand for a period of three years. Trustees can also be co-opted as required.

For the majority of the financial year 2023-24 the Board comprised of four members with Dr A Coombs, Mr J Davies and the Rev K Millar serving throughout the full financial year. Ms E Emeny stood down from the Board at the end of her three-year term on the 24th April 2023 with Ms C Yeoh joining the Board following her election at the Annual Congregational Meeting of the 24th of April 2023.

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2024

Objectives and activities

The charitable objects of Northern Lights Metropolitan Community Church (NLMCC) are to advance the Christian religion by proclaiming the gospel of Jesus Christ in Newcastle and elsewhere by providing Christian fellowship, worship, witness, action and service.

The main activities undertaken for the public benefit during the year have been as follows:-

- Weekly Sunday worship services, the majority of these are in person; however we continue to livestream these online with over 20 joined each month online.
- Leading special additional services online and in person and supporting other religious and LGBT+ organisations across the North East supporting and contributing to their events.
- Offering different opportunities for worship and spiritual growth during the week, including Lunch, Laughter and Living providing a lunch and opportunity to join discussion. These are open to all.
- We have taken offerings of food goods, clothes and financial donations to support local charities including the People's Kitchen and supported fundraising through the denomination.
- We established an online 'house group' for discussion and social links
- We continued to work with "Rainbow Home". We have continued to support this financially as well as offering prayer for them at the first Sunday service of each month.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance

Achievements during the year were as follows:-

The activities during this period (financial year 2023-24) have marked a period of growth and change in our Church as our new Pastor, Rev Kai Millar, who was appointed in September 2022 has become embedded in our community and Church life. They have introduced new activities, such as Lunch, Living and Laughter, which provides an opportunity for people to join together for fellowship, food and conversation around spiritual and social issues. This has been very well attended. They have also re-invigorated our existing worship and social activities, which has continued into the current financial year (2024-25). Through their efforts they have also started to re-engage us more closely with other Churches and LGBT+ groups across Newcastle and the North East.

This remains the start of a process of renewal and refocusing for our Church has continued beyond the end of the financial year. We have continued to offer a unique place for people to engage in worship on a regular basis in an inclusive and authentic way. The on-line provision has continued to be developed with investment in new equipment starting the process to allow us to improve our livestream and reduce the set up required.

In August 2023 Northern Lights MCC took a party of members to the Europe Network Gathering at the Corrymeela Community in Northern Ireland. This was an opportunity to engage more of the congregation in the wider MCC denomination and meet members from the other European churches in the denomination and engage in spiritual development. This was a well-supported and successful activity.

We have continued to work with Rainbow Home to provide support to LGBT+ asylum seekers in the area although this remains a separate charity.

In accordance with our statutes, the Board completed a review of the membership. The total active Membership at the end of April 2023 was 33. We are thankful to all who give their

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2024

presence, time, talents and resources to support the work of the church and celebrate the love of God in our community, this gratitude is not just to the Members but to all who worship with us.

End of year (2023-24) Financial Position

The financial year 2023-24 included significant changes to our financial position as a charity. This was the first full year with an employed Pastor for a little while following the appointment of Rev Kai Millar in September 2022. This has resulted in a significant increase in our out-goings and had underpinned a proposed unbalanced budget with an expectation of drawing on our existing reserves to enable this. This was a considered decision for us to live our mission and grow for the future.

During the year we managed to achieve a number of savings as intended resulting in a slightly lower expenditure of £33,714.58 over the year in contrast to the forecast £35,825.

Our largest areas of expenditure was as expected related to employing a Pastor (46%) as well as covering the costs of administration (15%) (rent, insurance, communications costs). In line with our mission the majority of the rest of the expenditure was related to worship services (15%), social justice and giving (12%) and supporting the spiritual growth outside of worship services (8%) through events and retreats.

Our congregation and members remain generous in giving, time, skills and financial resources with regular giving increasing in the year; however the main change to the financial position was the receipt of two sizable legacies following the sad death of two much-loved members of our community. This resulted in income of £96,228.58 which was significantly higher than the forecast £24,665.

Due to this giving the overall reserves and financial position of the Church ended up significantly stronger than anticipated at the start of the year despite continuing to run a month on month deficit. This was discussed with the congregation and membership at the Annual Congregational Meeting and means that we remain able to maintain our work over the medium term with confidence. We remain committed to continue to make savings where possible and increase regular giving to reach a balanced budget in the medium term to ensure long-term sustainability but do so with reserves to support our work over a number of years.

At the end of the Financial Year 2023/24 Northern Lights MCC was linked to three accounts which stood at:

- CAF Bank (Current Account) - £70,353.43 (due to the receipt of the legacies)
- Epworth (Deposit Account) - £25,900.91
- Paypal - £500

As of the 31st March 2024 Northern Lights MCC had three outstanding liabilities all since paid. £206.88 for the March 2024 assessment giving to the global denomination and £15.54 communications bill for March 2024 and £121.17 to reimburse a payment for a music license (One License). Gift Aid for the year will also be claimed in 2024-25 which is estimated to be approximately £3,500.

Northern Lights Metropolitan Community Church

Trustee Annual Report For the Year Ended 31 March 2024

Trustees responsibilities in respect of the financial statements

Charity law 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 at the year end and of its incoming resources and resources expended during the year. In preparing those financial statements the Trustees are required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed and
- Prepare financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose at any time with reasonable accuracy 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 charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

31/01/2025

This report was approved by the trustees on and signed on their behalf by

James Davies

James Davies (Jan 31, 2025 07:45 GMT)

James Davies
Treasurer

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Northern Lights Metropolitan Community Church for the year ended 31 March 2024, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP
Date: 31/01/2025

Michelle Wright

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations and legacies	5	94,225	-	94,225	23,604
Other trading activities	6	763	-	763	60
Investments	7	1,240	-	1,240	14
Total income		96,228	-	96,228	23,678
<u>Payments</u>					
Charitable activities					
Operation of the charity	8	33,714	-	33,714	23,633
Total expenditure		33,714	-	33,714	23,633
Net movement of funds		62,514	-	62,514	45
<u>Reconciliation of funds</u>					
Total funds brought forward		34,240	-	34,240	34,195
Total funds carried forward		96,754	-	96,754	34,240

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 8 to 13 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash funds					
Current account		96,754	-	96,754	34,240
Total cash funds		96,754	-	96,754	34,240
Liabilities					
Accountancy and independent examination	9	150	-	150	-
Other	15	344	-	344	-
Total assets		494	-	494	-

The notes on pages 8 to 13 form an integral part of these accounts.

These financial statements were approved by the Board on: 31/01/2025

and are signed on its behalf by: James Davies
Treasurer

James Davies
James Davies (Jan 31, 2025 07:45 GMT)

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

2 Basis of accounting

2.1 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £96,754 and has already secured a significant amount of funding for the current year.

The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees are of the view that the immediate future of the charity, for the next 12 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the receipt.

3.2 Grants and donations

Income from government and other grants are recognised when the charity has received the funds.

3.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Payments and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of supporting the local community as well as other activities undertaken to further the purposes of the charity and their associated support costs.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.5 Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
5 Donations and grants				
Committed giving	18,331	-	18,331	16,356
Cash offerings	782	-	782	234
Gift aid	5,203	-	5,203	4,284
Donations/designated gifts	1,051	-	1,051	2,730
Contingency fund (other/misc)	4,669	-	4,669	-
Eric Horner & Ann Mitcheson Legacy	64,188	-	64,188	-
	<u>94,225</u>	<u>-</u>	<u>94,225</u>	<u>23,604</u>
6 Other trading activities				
Other income	763	-	763	60
	<u>763</u>	<u>-</u>	<u>763</u>	<u>60</u>
7 Income from investments				
Bank interest	1,240	-	1,240	14
	<u>1,240</u>	<u>-</u>	<u>1,240</u>	<u>14</u>

Receipts were £96,228 (2023: £23,667) of which £96,228 was unrestricted or designated (2023: £23,667) and £0 was restricted (2023: £16,852)

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
8 Charitable payments				
<u>Direct costs</u>				
Pastor salary	15,388	-	15,388	6,321
Pastors pensions	439	-	439	489
Pastoral appointment	-	-	-	785
Music and video licence	210	-	210	1,230
Lunches and socials	3,179	-	3,179	456
Travel expenses	385	-	385	-
<u>Support costs</u>				
Rent	7,380	-	7,380	7,380
Rainbow Home	1,320	-	1,320	1,100
Equipment and supplies	368	-	368	369
Pride	-	-	-	150
Website	-	-	-	61
UFMCC special offerings	2,205	-	2,205	1,989
Harship fund	-	-	-	120
Office costs	1,322	-	1,322	-
Insurance	-	-	-	583
Telephone	599	-	599	1,164
Payroll charges	-	-	-	77
Bank charges	-	-	-	115
Other expenses	635	-	635	171
<u>Governance costs</u>				
Board costs	284	-	284	110
Independent examiner's fees for reporting on the accounts	-	-	-	962
	<u>33,714</u>	<u>-</u>	<u>33,714</u>	<u>23,633</u>

Payments on charitable activities were £33,714 (2023: £23,622) of which £33,714 was unrestricted or designated (2023: £23,622) and £0 was restricted (2023: £16,852)

9 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	150	-
	<u>150</u>	<u>-</u>

There were no other fees paid to the examiner (2023: £nil)

10 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	14,625	6,321
Social security costs	763	-
Pension costs (defined contribution pension plan)	439	489
	<u>15,827</u>	<u>6,810</u>

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the pastor and the trustees. The total employee benefits of the key management personnel of the charity were £15,827 (2023: £6,810).

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

11 Staff numbers

The average monthly head count was 1 staff (2023: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Charitable activities	1.0	1.0
	1.0	1.0

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and in hand	96,754	34,240
	96,754	34,240

15 Liabilities

	2024 £	2023 £
Assessments	207	171
Telephone	16	-
Licence fee	121	-
	344	171

16 Events after the end of the reporting period

No events requiring adjustment to the accounts have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

17 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	34,240	96,228	(33,714)	-	96,754
Totals	34,240	96,228	(33,714)	-	96,754

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	34,195	23,667	(23,622)	-	34,240
Totals	34,195	23,667	(23,622)	-	34,240

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

18 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023: £nil)

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Cash at bank and in hand	96,754	-	96,754
	96,754	-	96,754

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Cash at bank and in hand	34,240	-	34,240
	34,240	-	34,240

Accounts

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2021

Charity Number 1093009

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

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Statement of Financial Activities (including income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9 to 15

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

TRUSTEES ANNUAL REPORT

For year ended 31 March 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2021, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. Objectives and Activities

The charitable objects of Northern Lights Metropolitan Community Church (NLMCC) are to advance the Christian religion by proclaiming the gospel of Jesus Christ in Newcastle and elsewhere by providing Christian fellowship, worship, witness, action and service.

The main activities undertaken for the public benefit during the year have been as follows:-

- Weekly Sunday worship services were held via Facebook and You Tube for most of the year due to Covid-19 but returned to the Church building from July 2021.
- This has included special additional services again primarily online during 2020/21.
- Offered different opportunities for worship during the week, those were open to all.
- We have taken offerings of food goods, clothes and financial donations to support local charities such as Bensham Food Bank and The Peoples Kitchen from our Harvest Festival.
- We have arranged various social events throughout the year.
- We established an online 'home group' for discussion and social links
- We continued to work with MESMAC running "Rainbow Home. We have continued to support this financially as well as offering prayer for them at the first Sunday service of each month.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

2. Achievements and Performance

To achieve our aims and objectives the Trustees have successfully provided:

The activities during this period (financial year 2020-21) was heavily informed by the impact of the Covid-19 pandemic. This meant a temporary stop to the in-person activities of the Church in line with national regulations; however the Church continued to fulfil its main purposes in providing spiritual growth and social fellowship both of which were incredibly important during the challenging time. The Year of Renewal instigated by the Pastor (Rev Rowbotham) continued as did delivery of the Five Year Plan but in a different context. This meant considerable movement to on-line services and social events which received very positive responses for the innovative and deep worship and social interaction these brought.

The Church invested in (and continues to invest in) new services and technology which has meant the quality of our on-line and now blended services has continued to strengthen reaching more people from a wider area than was previously possible. This is particularly positive as we have traditionally served a relatively large area with a large rural area making travel more difficult. The AV team has played an important and proactive role in this.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

TRUSTEES ANNUAL REPORT

For year ended 31 March 2021

The renewed Pastoral Care Team has continued to provide direct help and draw on the Hardship fund throughout the year to bring practical support for food, clothing, travel and heating as well as offering continued prayer and a listening ear. Another important part of our work was sending out cards to those who were sick or had experienced a bereavement in their family.

The role of the team has been particularly important during the period of lockdown and significant loss and challenge people have been facing. Regular phone calls and cards to reassure people that they are loved and in our prayers, arranging food supplies and sometimes helping people access foodbanks. We've even picked up medical supplies and dropped them off at people's homes. The team has also played an important role in increase social media activity including establishing a very active WhatsApp group for members to keep in touch with the full community as well as get in touch with particular members of the Pastoral Care Team.

In accordance with our statutes, the Board completed a review of the membership. The total active Membership at the end of April 2021 was 36. We are thankful to all who give their presence, time, talents and resources to support the work of the church and celebrate the love of God in our community, this gratitude is not just to the Members but to all who worship with us.

3. Plans for Future Periods

Covid 19 has had a massive impact on how we work as a church. We have continued to hold services every Sunday but these are now recorded and shown on You Tube. We have acquired Zoom and hold a prayer service most Wednesdays. After both the Sunday Service and the Wednesday service we meet via Zoom for a chance to have a coffee or tea together and a chat so we are still able to see each other and catch up with each other. All the Board meetings and Worship Team meetings are held via Zoom so ensuring all necessary meetings are on-going. Once permitted there has been a slow return to in person events and activities but this remains cautious and blended options remain for those who do not wish, or are not able to, join in person.

On 21st June 2020 we held a Special Congregational Meeting via Zoom to review the process for people coming into membership when we were unable to meet and undertake baptisms. We also discussed how we might hold our ACM. It was agreed that in exceptional circumstances such as these we would allow people into membership prior to baptism as long as they make a commitment to be baptized as soon as possible once we are able to do this.

After much debate we agreed to hold our ACM also on Zoom. This was a balance between being able to bring new people onto the Board via election rather than filling spaces via co-opting people onto the Board and knowing that some members might find it difficult to attend on-line or attend such they could both be seen and heard.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

TRUSTEES ANNUAL REPORT

For year ended 31 March 2021

4. Reference and administrative details of the charity, its trustees and advisors

Charity Name	Northern Lights Metropolitan Community Church	
Registered Charity Number	1093009	
Operational address	St James URC Northumberland Road Newcastle upon Tyne NE1 8JF	
Trustees	Dr M Wardle Ms E Emeny Mr J Davies Ms G Walton Miss C.L. West Dr A Chapman Rev J Carpenter Rev R Rowbotham	appointed 23/08/2020 appointed 23/08/2020 appointed 13/09/2021 appointed 23/08/2020 resigned 22/08/2021 resigned 23/08/2020 resigned 23/08/2020 resigned 22/08/2021 resigned 25/04/2021
Treasurer	Mr J Davies Ms G Walton Miss C.L. West	appointed 13/09/2021 appointed 23/08/2020 resigned 22/08/2021 resigned 23/08/2020
Secretary	Dr A Chapman Dr M Wardle	resigned 23/08/2020 appointed 23/08/2020 resigned 22/08/2021
Independent Examiner	Jim Dodds Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne NE1 8AF	
Bankers	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB	

5. Structure, Governance and Management

Governing documents

Northern Lights Metropolitan Community Church is a registered charity (no.1093009) and was registered on 17th July 2002.

The charity is governed by its constitution adopted on 7th October 2001 and amended on 21st April 2002, 10th July 2005, 31st January 2016, 21st October 2018 and the 21st June 2020.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

TRUSTEES ANNUAL REPORT

For year ended 31 March 2021

Method of Recruitment of Trustees

Trustees can also be co-opted as required. The Annual Congregational Meeting (and election of Trustees) was postponed from the usual April meeting to August in 2020 and 2021 due to impact of Covid-19 but will return to the usual timing in 2022. At the August 2020 ACM Ms C West, Dr A Chapman stood down at the completion of their terms with Dr M Wardle, Ms G Walton and Ms E Emeny joining the Board at this time. In August 2021 at the ACM Ms G Walton and Rev J Carpenter stood down. Mr J Davies was co-opted onto the Board in September 2021. The Rev R Rowbotham resigned from his post in April 2021.

Risk management

The Trustees have assessed the risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate any risk.

6. Financial Review

The financial year has been an unusual year and posed some challenges for the Church. Having only recently appointed a new permanent pastor (appointed June 2019) before the lockdown and with increased pressure on individual finances resulting in higher demands for support we have continued to draw on the reserves to support the work of the Church. The move to on-line and hybrid worship has also increased costs and reduced some opportunities for additional fund raised. The Church however did receive a National Lottery Grant (£9,996) for a project to support asylum seekers. This was separate to the wider work of the Church and was ring-fenced for these purposes. The work was started but the lockdown resulted in a slower start with the project ultimately returning the majority of funding in later 2021 (next financial year).

The charity received income of £44,024 which was £17,071 above the budget but this is largely due to the National Lottery Grant and an additional donation of £2,500 from the estate of a former member.

Our principal source of funding remains from the members and friends of Northern Lights MCC. The loss of envelope giving due to lack of in-person services was replaced with use of PayPal which proved successful raising £5,465.50 although this may have also slightly contributed to committed giving being £390 lower than forecast but still increased overall against the forecast. The Church ended the year with no outstanding loans and debts and is aware that it has enough in reserves for the next two years but needs to increase income in order to strengthen the reserves available in order to maintain its work in the following years.

Expenditure during the year was £40,812 largely driven by staff cost and cost in delivering the Church activities in particular increased costs in the move to on-line services with retained liabilities linked to premises rent. The largest areas of expenditure are for Staff Costs (51%), Worship Space and materials (14%) hire of an office and admin expenses (16%) and Social Justice Expenditure (14%).

At the end of the Financial Year 2020/21 Northern Lights MCC was linked to two accounts which stood at:

- CAF Bank (Current Account) - £9,315 (an increase of £6,738 but includes the restricted National Lottery Grant of £9997)
- Epworth (Deposit Account) - £30,201 (a reduction of £3886.21).

Northern Lights Metropolitan Community Church is primarily funded by donations. The total income for the year was £44,024 (2020: £26,121). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 March 2021, shows a surplus across all funds of £3,213 (2020: deficit £7,489). The Balance Sheet at 31 March 2021 shows total funds carried forward of £39,859 (2020: £36,645) of which there are £3,244 restricted funds (2020: £nil).

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

TRUSTEES ANNUAL REPORT

For year ended 31 March 2021

7. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 28/01/22..... and signed on their behalf by:

James Davies
Treasurer



NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report on the financial statements of Northern Lights Metropolitan Community Church for the year ended 31 March 2021, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

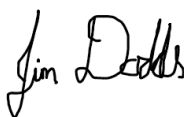
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jim Dodds
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 28/01/22



NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Receipts					
Donations and grants	3	32,021	10,406	42,427	24,789
Fundraising events	4	-	-	-	65
Bank interest	5	110	-	110	267
Other trading activities	6	1,487	-	1,487	1,006
Total Receipts		33,619	10,406	44,024	26,126
Payments					
Charitable expenditure	6	33,067	7,029	40,096	32,462
Governance costs	7	716	-	716	1,153
Total Payments		33,783	7,029	40,812	33,615
Net income/(expenditure)		(164)	3,377	3,213	(7,489)
Transfers between funds		133	(133)	-	-
Net income/(expenditure) and net movement of funds		(32)	3,244	3,213	(7,489)
Opening cash at bank and in hand		36,645	-	36,645	44,134
Closing cash at bank and in hand		36,613	3,244	39,859	36,645

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 15 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Cash funds					
Cash at bank and in hand	12	36,615	3,244	39,859	36,645
Liabilities	13			851	851

The notes on pages 9 to 15 form an integral part of these accounts.

These financial statements were approved by the Board on:

28/01/22

and are signed on its behalf by:

James Davies
Treasurer



NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared using the receipts and payments basis. An audit is not required by the Charity's constitution and has not been requested by the Trustees.

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
3 Donations and grants				
Committed giving	17,102	-	17,102	17,413
Cash offerings	5,783	-	5,783	1,779
Memorial fund	-	410	410	-
Gift aid	4,766	-	4,766	4,928
Donations/designated gifts	-	-	-	20
UFMCC Offerings	-	-	-	56
Contingency fund (other/misc)	195	-	195	182
Funds for conferences	525	-	525	410
Hardship fund	1,150	-	1,150	-
Richard Armstrong Legacy	2,500	-	2,500	-
National Lottery	-	9,996	9,996	-
	<u>32,021</u>	<u>10,406</u>	<u>42,427</u>	<u>24,789</u>
4 Fundraising events				
Offerings / fundraisers	-	-	-	65
	<u>-</u>	<u>-</u>	<u>-</u>	<u>65</u>
5 Investment on deposit account				
Deposit account interest	110	-	110	267
	<u>110</u>	<u>-</u>	<u>110</u>	<u>267</u>
6 Other trading activities				
Employment allowance	1,487	-	1,487	1,006
	<u>1,487</u>	<u>-</u>	<u>1,487</u>	<u>1,006</u>

Income was £44,024 (2020: £26,126) of which £34,029 was unrestricted (2020: £26,126) and £9,996 was restricted (2020: £nil).

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
6 Charitable expenditure				
<u>Direct costs</u>				
Pastor salary	18,888	2,049	20,936	14,306
Pastors pension	538	-	538	391
Preacher expenses	147	-	147	132
Pastoral appointment	-	-	-	375
Music and video licence	365	-	365	266
Family Service	-	-	-	71
Lunches and socials	-	262	262	558
Travel expenses	-	-	-	1,044
<u>Support costs</u>				
Rent	4,380	3,000	7,380	7,380
Partnership in Ministry/Tithe	2,101	-	2,101	1,882
Conference	1,171	-	1,171	1,718
Rainbow Home	1,320	-	1,320	1,318
Equipment and supplies	88	1,099	1,187	102
Advertising	-	-	-	18
Pride	-	-	-	181
Website	195	-	195	60
UFMCC special offerings	-	-	-	56
Hardship fund	1,031	541	1,572	55
Carbon Footprint plant a tree	-	-	-	116
Office costs	332	15	347	422
Insurance	495	-	495	492
Telephone	1,006	26	1,031	952
Payroll charges	607	38	645	189
Bank charges	188	-	188	60
Other expenses	216	-	216	316
	<u>33,067</u>	<u>7,029</u>	<u>40,096</u>	<u>32,462</u>
7 Governance costs				
Board costs	56	-	56	523
Independent examiner's fees for reporting on the accounts	660	-	660	630
	<u>716</u>	<u>-</u>	<u>716</u>	<u>1,153</u>

Expenditure was £40,812 (2020: £33,618) of which £33,783 was unrestricted (2020: £33,465) and £7,029 was restricted (2020: £150).

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

8 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	660	660
Other accountancy services paid to the examiner	645	189
	1,305	849

9 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salary	19,554	13,472
Pension	587	1,225
	20,140	14,697

No employee received remuneration above £60,000 (2020: £nil)

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £20,140.

10 Staff numbers

The average monthly head count was 1 staff (2020: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	1.0	1.0
	1.0	1.0

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

10 Transactions with trustees

Trustees' expenses

No trustee expenses have been incurred in the year.

Other trustees' transactions

During the year, the trustees made donations to the charity.

	2021 £	2020 £
Donations of unrestricted nature	5,142	7,180
	<u>5,142</u>	<u>7,180</u>

During the year, former trustees made donations to the charity.

	2021 £	2020 £
Donations of unrestricted nature	5,410	-
	<u>5,410</u>	<u>-</u>

These donations made by the trustees have no conditions attached to them and do not form a significant part of the charities income.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

Related party	Relationship	Description of transaction	2021 £	2020 £
Rainbow Home	Former trustee	Donations	1,320	1,318
			<u>1,320</u>	<u>1,318</u>

The only related party transaction is detailed above. The former trustee, C West, operates the above charity receiving the donations from Northern Lights Metropolitan Community Church. The donations were issued under normal market conditions and do not form a significant portion of the recipients income.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

12 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2021 £
Cash at bank	6,070	3,244	9,315
Paypal	343	-	343
Deposit account	30,201	-	30,201
	<u>36,615</u>	<u>3,244</u>	<u>39,859</u>

	Unrestricted Funds £	Restricted Funds £	2020 £
Cash at bank	2,376	200	2,576
Deposit account	34,069	-	34,069
	<u>36,445</u>	<u>200</u>	<u>36,645</u>

13 Liabilities at the period end

	2021 £	2020 £
Independent examination of accounts	660	660
Payroll charges	191	191
	<u>851</u>	<u>851</u>

14 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all charities in 2021. It should be noted that the creditors are being paid when the payments are falling due and are still operating on a going concern basis.

No other significant events affecting the Company since the year end.

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	36,645	33,619	(33,783)	133	36,613
Totals	36,645	33,619	(33,783)	133	36,613

For the year ended 31 March 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	43,934	26,126	(33,465)	50	36,645
Totals	43,934	26,126	(33,465)	50	36,645

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
National Lottery	-	9,996	(7,029)	(133)	2,834
Memorial fund	-	410	-	-	410
Totals	-	10,406	(7,029)	(133)	3,244

For the year ended 31 March 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	200	-	(150)	(50)	-
Totals	200	-	(150)	(50)	-

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

15 Analysis of charitable funds *(continued)*

Analysis of movement in restricted funds

Purpose of major restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

National Lottery	COVID funding
Memorial fund	Margaret Bell memorial fund