

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.

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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.

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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 £
Receipts					
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
Payments					
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
Reconciliation of funds					
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)

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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
	33,714	-	33,714	23,633

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	-
	150	-

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
	15,827	6,810

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