

NORTHERN LIGHTS METROPOLITAN COMMUNITY CHURCH

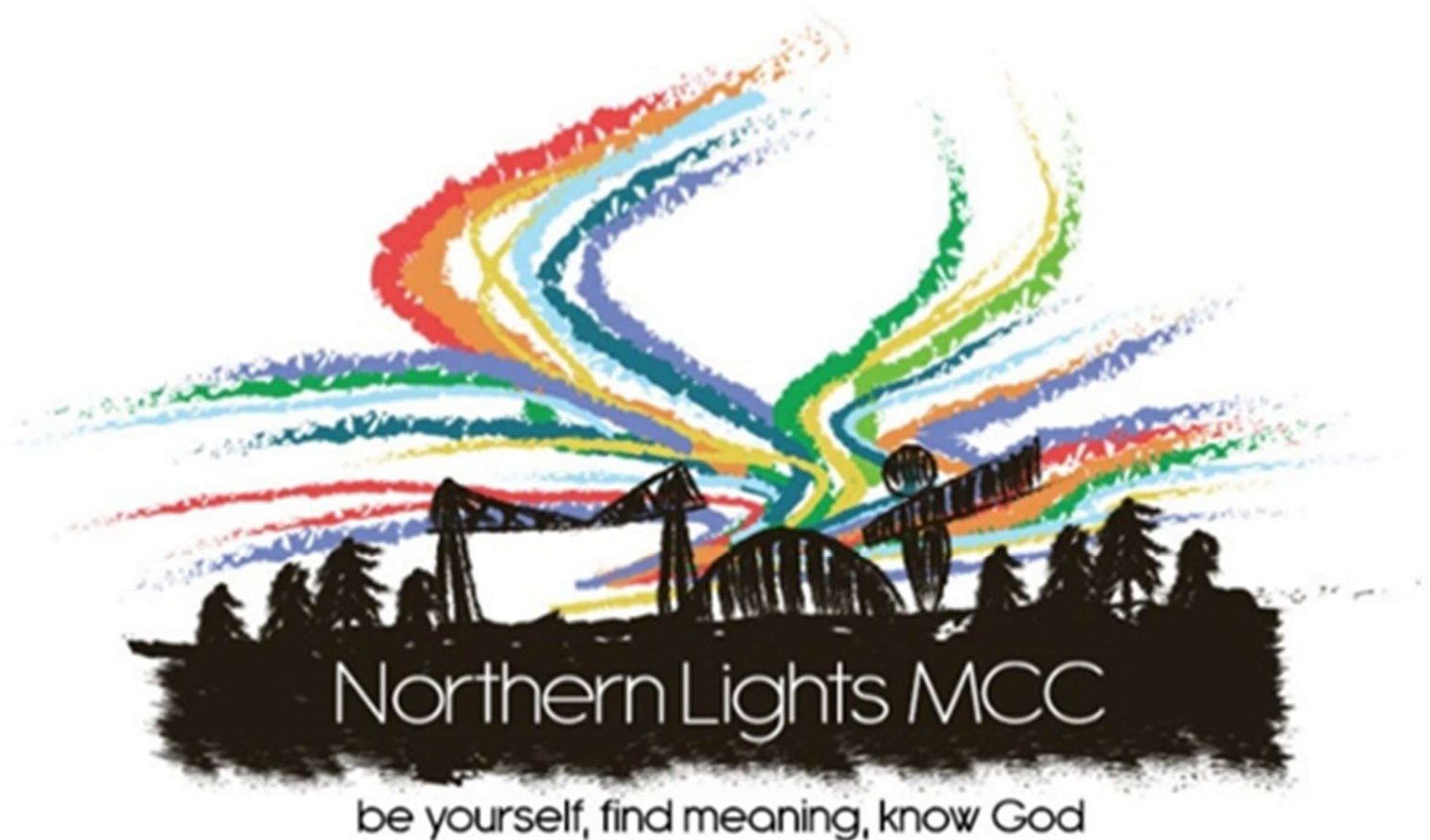
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

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.

This report was approved by the trustees on 29/01/2026 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

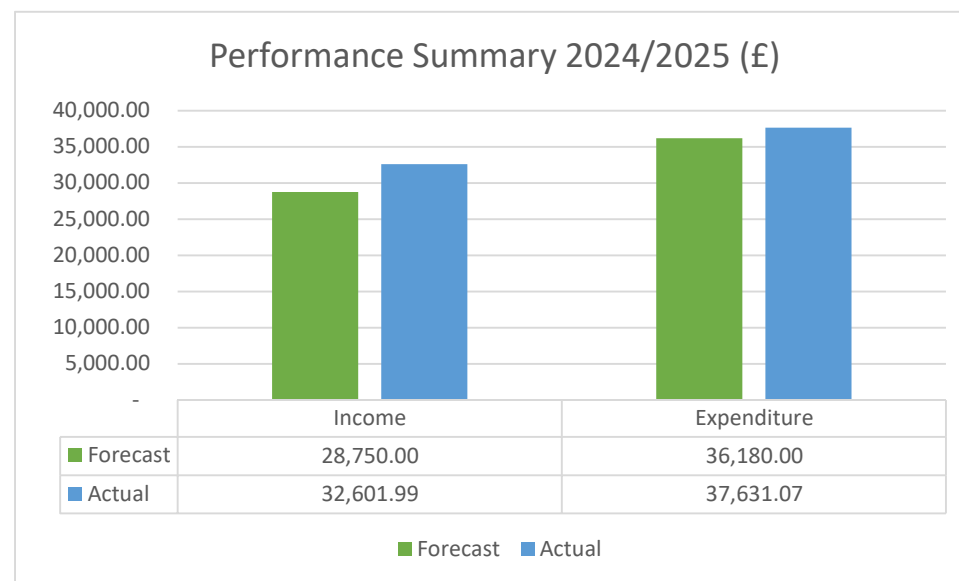
Registered Charity Number 1093009



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

www.northernlightsmcc.org.uk

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

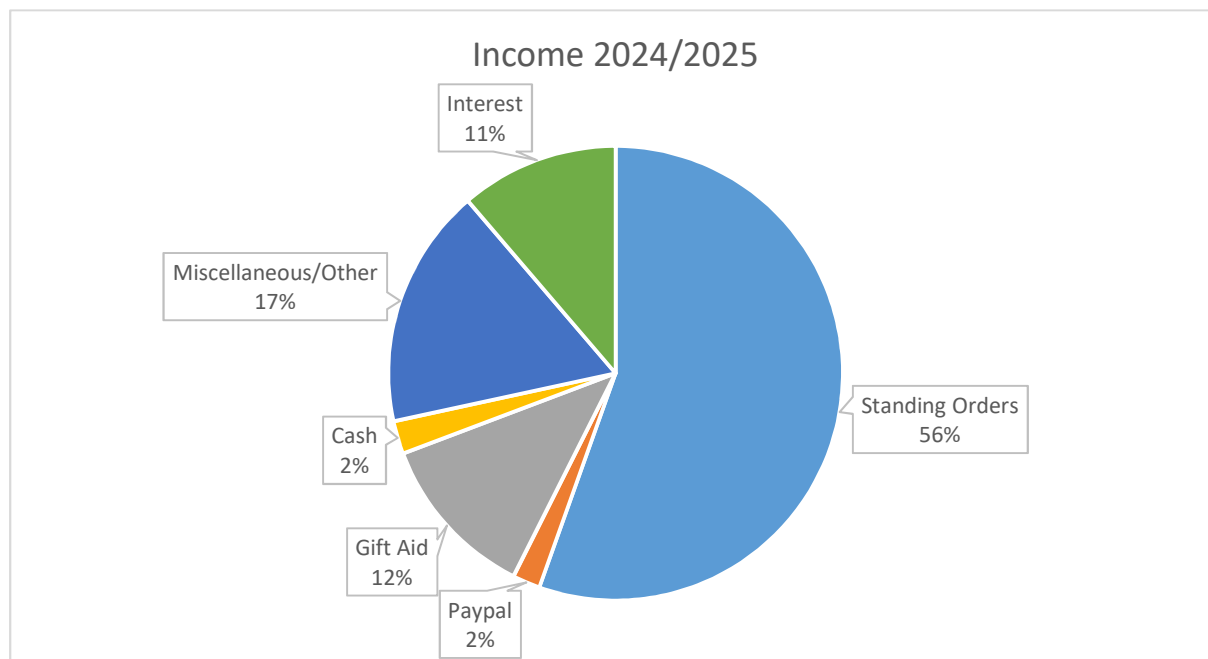
Summary

	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:



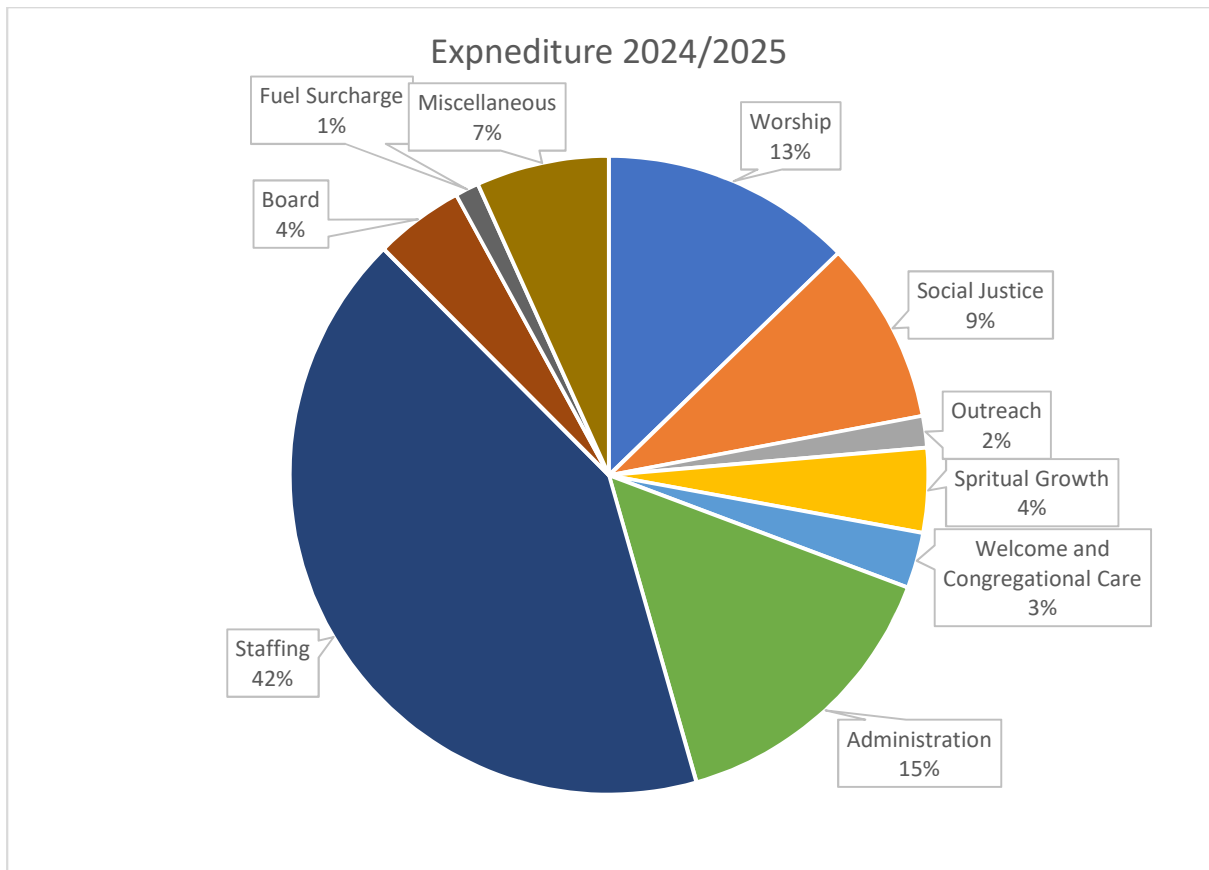
Income	Actual (£)	Difference to forecast (£)
Standing Orders	18,078.13	1,578.13
Paypal	640.00	(2,060.00)
Gift Aid	3,857.45	(642.55)
Cash	769.50	469.50
Miscellaneous/Other	5,581.33	5,081.33
Interest	3,675.58	(574.42)
	32,601.99	3,851.99

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 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