

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

The Greene Partnership LLP
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

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for the Year Ended 31 JULY 2023

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THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Report of the Trustees
for the Year Ended 31 JULY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote the gospel of Christ primarily in London. The charity has a primary ministry in gay, lesbian, bisexual and transgender communities, providing the safe environment of an accepting congregation where people can find God's salvation, personal support, spiritual growth and guidance toward health and wholeness. This is achieved through celebrative worship services, supportive care groups, community outreach, justice, advocacy and social action.

Significant activities

The management committee hired Trinity United Reformed Church, Buck Street, Camden, London, NW1 as the meeting place for worship and devotional activities. Throughout the year the charity conducted services every Sunday and held meetings most Wednesdays. Revenue raised was mainly via gift aid and weekly cash offerings from the congregation. The chief items of expenditure were payments to the Pastor for their services to the church, rental payments for hire of the premises and for travel and other expenses associated with sending the Pastor, Deacons, Trustees and Lay Delegates to training and conferences.

On 30 July 2023 the Church relocated to Bloomsbury Central Baptist Church, 235 Shaftesbury Avenue, London, WC2H 8EP.

At the Annual General Meeting held on 18 November 2018 it was agreed to increase from 3% to 4% of the Charity's income as being tithed to the Universal Fellowship of Metropolitan Community Churches.

Public benefit

The church was set up to provide a place where people can live out their faith in a safe environment because of their sexuality.

FINANCIAL REVIEW

This financial year the charity saw a consolidation of the work done in the previous year.

The charity has a surplus of unrestricted funds for the year of £81. The total of the unrestricted funds at 31 July 2023 amounted to £3,067.

It was agreed by the trustees that as amounts had been set aside in separate bank accounts for anticipated future building repairs and future delegate expenses the total amounts would be shown as transfers to and from the unrestricted general fund to the appropriate restricted funds. It was also agreed that if it was deemed necessary from a financial perspective the trustees could make transfers back to the unrestricted general fund.

At 31 July 2023 the Building Fund Reserve amounted to £18,590 and the Future Delegate Reserve amounted to £7,154.

The charity is also maintaining a separate bank account for the Cold Weather Shelter transactions. At 31 July 2023 the Cold Weather Shelter Reserve amounted to £4,306.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Board members are appointed for two years and then required to stand down as Trustees. Lay delegates are appointed for a three year period. Trustees and the Lay Delegate are appointed by the members of the church at the annual general meeting. Tim Fellows continues to be Senior Lay Delegate and Christine Erumbi continues as Lay Delegate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

293629

**THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON**

**Report of the Trustees
for the Year Ended 31 JULY 2023**

Principal address

The Metropolitan Community Church of
North London
Bloomsbury Central Baptist Church,
London
WC2H 8EP

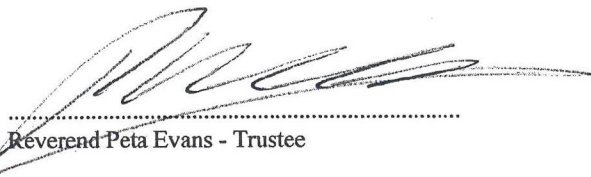
Trustees

Reverend Peta Evans
Richard Gore
Precious Janice Samuels
Jordan Dyck
Juliet Owoo
Amos Kyahurwa (resigned 20.11.22)
Wazana Sinyangwe
Timothy Fellows
Alan Sutherland (appointed 20.11.22)
Chinya Simbarashe (appointed 20.11.22)

Independent Examiner

Steven Gordon
The Greene Partnership LLP
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Approved by order of the board of trustees on13/11/23..... and signed on its behalf by:



.....
Reverend Peta Evans - Trustee

Independent Examiner's Report to the Trustees of
THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Independent examiner's report to the trustees of THE METROPOLITAN COMMUNITY CHURCH OF NORTH LONDON

I report to the charity trustees on my examination of the accounts of THE METROPOLITAN COMMUNITY CHURCH OF NORTH LONDON (the Trust) for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and 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.

SA Gordon

Steven Gordon

The Greene Partnership LLP
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Date: 27-11-2023

**THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON**

**Statement of Financial Activities
for the Year Ended 31 JULY 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,286	4,565	36,851	30,154
Investment income	3	469	-	469	57
Total		<u>32,755</u>	<u>4,565</u>	<u>37,320</u>	<u>30,211</u>
EXPENDITURE ON					
Charitable activities					
General		32,674	-	32,674	28,819
Cold weather shelter		-	1,929	1,929	-
Future delegate expenditure		-	-	-	495
Total		<u>32,674</u>	<u>1,929</u>	<u>34,603</u>	<u>29,314</u>
NET INCOME		81	2,636	2,717	897
RECONCILIATION OF FUNDS					
Total funds brought forward		2,986	27,414	30,400	29,503
TOTAL FUNDS CARRIED FORWARD		<u>3,067</u>	<u>30,050</u>	<u>33,117</u>	<u>30,400</u>

The notes form part of these financial statements

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Balance Sheet

31 JULY 2023

	Notes	Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	5	38	-	38	51
CURRENT ASSETS					
Debtors	6	724	-	724	560
Cash at bank and in hand		3,505	30,050	33,555	30,989
		<u>4,229</u>	<u>30,050</u>	<u>34,279</u>	<u>31,549</u>
CREDITORS					
Amounts falling due within one year	7	(1,200)	-	(1,200)	(1,200)
NET CURRENT ASSETS		<u>3,029</u>	<u>30,050</u>	<u>33,079</u>	<u>30,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,067</u>	<u>30,050</u>	<u>33,117</u>	<u>30,400</u>
NET ASSETS		<u>3,067</u>	<u>30,050</u>	<u>33,117</u>	<u>30,400</u>
FUNDS	8				
Unrestricted funds				3,067	2,986
Restricted funds				<u>30,050</u>	<u>27,414</u>
TOTAL FUNDS				<u>33,117</u>	<u>30,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/11/23 and were signed on its behalf by:


.....
Reverend Peta Evans - Trustee

The notes form part of these financial statements

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2023

2. DONATIONS AND LEGACIES

	31.7.23	31.7.22
	£	£
Non gift-aided donations	5,936	2,661
Gift-aided donations	30,915	27,493
	<u>36,851</u>	<u>30,154</u>

3. INVESTMENT INCOME

	31.7.23	31.7.22
	£	£
Deposit account interest	469	57
	<u>469</u>	<u>57</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year Peta Evans was paid Stipend charges of £17,477 for their role as pastor of the church.

Trustees' expenses

During the year Peta Evans was reimbursed necessary travelling expenses totalling £2,220.

There were no other trustees' expenses paid during the year ended 31 July 2023 nor for the year ended 31 July 2022.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 August 2022 and 31 July 2023	<u>2,137</u>
DEPRECIATION	
At 1 August 2022	2,086
Charge for year	13
	<u>2,099</u>
At 31 July 2023	
NET BOOK VALUE	
At 31 July 2023	<u>38</u>
At 31 July 2022	<u>51</u>

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Other debtors	724	560
	<u>724</u>	<u>560</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Other creditors	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

8. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	2,986	81	3,067
Restricted funds			
Cold weather shelter	1,670	2,636	4,306
Future delegate expenditure	7,154	-	7,154
Building fund reserve	18,590	-	18,590
	<u>27,414</u>	<u>2,636</u>	<u>30,050</u>
TOTAL FUNDS	<u>30,400</u>	<u>2,717</u>	<u>33,117</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,755	(32,674)	81
Restricted funds			
Cold weather shelter	4,565	(1,929)	2,636
	<u>37,320</u>	<u>(34,603)</u>	<u>2,717</u>
TOTAL FUNDS	<u>37,320</u>	<u>(34,603)</u>	<u>2,717</u>

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	1,774	1,112	100	2,986
Restricted funds				
Cold weather shelter	1,445	225	-	1,670
Future delegate expenditure	7,735	(481)	(100)	7,154
Building fund reserve	18,549	41	-	18,590
	<u>27,729</u>	<u>(215)</u>	<u>(100)</u>	<u>27,414</u>
TOTAL FUNDS	<u>29,503</u>	<u>897</u>	<u>-</u>	<u>30,400</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,931	(28,819)	1,112
Restricted funds			
Cold weather shelter	225	-	225
Future delegate expenditure	14	(495)	(481)
Building fund reserve	41	-	41
	<u>280</u>	<u>(495)</u>	<u>(215)</u>
TOTAL FUNDS	<u>30,211</u>	<u>(29,314)</u>	<u>897</u>

Restricted funds

Cold Weather Shelter

This reserve is normally used to provide a cold weather shelter for sixteen selected homeless people from January through to March. For the first time since the pandemic, the Shelter was held at the church. This was on Monday evenings from 23 January to 27th March inclusive.

Building Fund Reserve

The trustees originally agreed to transfer one person's regular donations into a separate bank account to be set aside or any necessary repairs to the church wherever it might be situated. It was also agreed that if it was necessary, funds could be transferred from this fund back to the general unrestricted fund.

Future Delegate Expenditure Reserve

This reserve is to be used for any necessary delegate expenses to be incurred.

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Detailed Statement of Financial Activities
for the Year Ended 31 JULY 2023

	Unrestricted funds £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Non gift-aided donations	1,851	4,085	5,936	2,661
Gift-aided donations	30,435	480	30,915	27,493
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	32,286	4,565	36,851	30,154
Investment income				
Deposit account interest	469	-	469	57
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	32,755	4,565	37,320	30,211
EXPENDITURE				
Charitable activities				
Stipend	17,477	-	17,477	15,531
Music ministry	1,358	-	1,358	1,313
Catering costs	1,040	-	1,040	-
Cold weather shelter expenses	-	1,929	1,929	-
Delegate expenses	-	-	-	495
	<hr/>	<hr/>	<hr/>	<hr/>
	19,875	1,929	21,804	17,339
Support costs				
Administration				
Rent	5,348	-	5,348	4,983
Insurance	553	-	553	485
Telephone	86	-	86	86
Postage and stationery	26	-	26	-
General church expenses	605	-	605	746
Office expenses	533	-	533	416
Tithes	1,168	-	1,168	1,217
Staff travel and training	2,967	-	2,967	2,825
Publicity	300	-	300	-
Fixtures and fittings	13	-	13	17
	<hr/>	<hr/>	<hr/>	<hr/>
	11,599	-	11,599	10,775
Governance costs				
Accountancy	1,200	-	1,200	1,200
	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	32,674	1,929	34,603	29,314
	<hr/>	<hr/>	<hr/>	<hr/>
Net income	81	2,636	2,717	897
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This page does not form part of the statutory financial statements