

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Contents of the Financial Statements
for the Year Ended 31 JULY 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

THE METROPOLITAN COMMUNITY **CHURCH OF NORTH LONDON**

Report of the Trustees **for the Year Ended 31 JULY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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 Bloomsbury Central Baptist Church, 235 Shaftesbury Avenue, London, WC2H 8EP as the meeting place for worship and devotional activities. Throughout the year the charity conducted services every Sunday and held meetings most Wednesdays, usually online. 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.

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 deficit of unrestricted funds for the year of £755. The total of the unrestricted funds at 31 July 2025 amounted to £4,513..

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.

Since the above policy had been implemented it was decided to keep all funds in one bank account except the Cold Weather Shelter funds.

At 31 July 2025 the Building Fund Reserve amounted to £18,952 and the Future Delegate Reserve amounted to £5,071.

The charity is also maintaining a separate bank account for the Cold Weather Shelter transactions. At 31 July 2025 the Cold Weather Shelter Reserve amounted to £1,034.

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 is currently the sole 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 2025

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
Juliet Owoo
Wazana Sinyangwe
Timothy Fellows
Alan Sutherland
Chinya Simbarashe (resigned 17.11.24)
Jack Knight (appointed 17.11.24) (resigned 16.3.25)

Independent Examiner

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

Approved by order of the board of trustees on 16 / 11 / 25 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 2025.

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

BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Date: *25.02.2026*

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Statement of Financial Activities
for the Year Ended 31 JULY 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,391	1,915	39,306	38,831
Investment income	3	384	-	384	402
Total		<u>37,775</u>	<u>1,915</u>	<u>39,690</u>	<u>39,233</u>
EXPENDITURE ON					
Raising funds		-	2,150	2,150	-
Charitable activities					
General		38,530	-	38,530	36,081
Cold weather shelter		-	2,389	2,389	2,685
Future delegate expenditure		-	-	-	635
Total		<u>38,530</u>	<u>4,539</u>	<u>43,069</u>	<u>39,401</u>
NET INCOME/(EXPENDITURE)		(755)	(2,624)	(3,379)	(168)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,268	27,681	32,949	33,117
TOTAL FUNDS CARRIED FORWARD		<u>4,513</u>	<u>25,057</u>	<u>29,570</u>	<u>32,949</u>


The notes form part of these financial statements

**THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON**

**Balance Sheet
31 JULY 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	5	21	-	21	28
CURRENT ASSETS					
Debtors	6	1,576	-	1,576	1,752
Cash at bank and in hand		4,682	25,057	29,739	32,369
		<u>6,258</u>	<u>25,057</u>	<u>31,315</u>	<u>34,121</u>
CREDITORS					
Amounts falling due within one year	7	(1,766)	-	(1,766)	(1,200)
NET CURRENT ASSETS		<u>4,492</u>	<u>25,057</u>	<u>29,549</u>	<u>32,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,513</u>	<u>25,057</u>	<u>29,570</u>	<u>32,949</u>
NET ASSETS		<u>4,513</u>	<u>25,057</u>	<u>29,570</u>	<u>32,949</u>
FUNDS	8				
Unrestricted funds				4,513	5,268
Restricted funds				<u>25,057</u>	<u>27,681</u>
TOTAL FUNDS				<u>29,570</u>	<u>32,949</u>

The financial statements were approved by the Board of Trustees and authorised for issue on16/11/25..... 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
for the Year Ended 31 JULY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in the full statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where it can be quantified. The value of the services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2025

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Non gift-aided donations	5,409	2,166
Gift-aided donations	33,897	36,665
	<u>39,306</u>	<u>38,831</u>

3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Deposit account interest	<u>384</u>	<u>402</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year Peta Evans was paid Stipend charges of £20,416 for their role as pastor of the church.

Trustees' expenses

During the year Peta Evans was reimbursed necessary travelling expenses totalling £2,374 and training costs of £2,038.

There were no other trustees' expenses paid during the year ended 31 July 2025 nor for the year ended 31 July 2024.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 August 2024 and 31 July 2025	<u>2,137</u>
DEPRECIATION	
At 1 August 2024	2,109
Charge for year	<u>7</u>
At 31 July 2025	<u>2,116</u>
NET BOOK VALUE	
At 31 July 2025	<u>21</u>
At 31 July 2024	<u>28</u>

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Other debtors	<u>1,576</u>	<u>1,752</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Other creditors	<u>1,766</u>	<u>1,200</u>

8. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	5,268	(755)	4,513
Restricted funds			
Cold weather shelter	1,509	(475)	1,034
Future delegate expenditure	7,220	(2,149)	5,071
Building fund reserve	<u>18,952</u>	<u>-</u>	<u>18,952</u>
	<u>27,681</u>	<u>(2,624)</u>	<u>25,057</u>
TOTAL FUNDS	<u>32,949</u>	<u>(3,379)</u>	<u>29,570</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,775	(38,530)	(755)
Restricted funds			
Cold weather shelter	1,915	(2,389)	(474)
Future delegate expenditure	<u>-</u>	<u>(2,150)</u>	<u>(2,150)</u>
	<u>1,915</u>	<u>(4,539)</u>	<u>(2,624)</u>
TOTAL FUNDS	<u>39,690</u>	<u>(43,069)</u>	<u>(3,379)</u>

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Notes to the Financial Statements - continued
for the Year Ended 31 JULY 2025

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	3,067	2,879	(678)	5,268
Restricted funds				
Cold weather shelter	4,306	(2,412)	(385)	1,509
Future delegate expenditure	7,154	(635)	701	7,220
Building fund reserve	18,590	-	362	18,952
	<u>30,050</u>	<u>(3,047)</u>	<u>678</u>	<u>27,681</u>
TOTAL FUNDS	<u>33,117</u>	<u>(168)</u>	<u>-</u>	<u>32,949</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,960	(36,081)	2,879
Restricted funds			
Cold weather shelter	273	(2,685)	(2,412)
Future delegate expenditure	-	(635)	(635)
	<u>273</u>	<u>(3,320)</u>	<u>(3,047)</u>
TOTAL FUNDS	<u>39,233</u>	<u>(39,401)</u>	<u>(168)</u>

Restricted funds

Cold Weather Shelter

This reserve is normally used to provide a cold weather shelter for sixteen selected homeless people from February through to April. This was on Monday evenings from 3rd February to 14th April 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 2025

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

THE METROPOLITAN COMMUNITY
CHURCH OF NORTH LONDON

Detailed Statement of Financial Activities
for the Year Ended 31 JULY 2025

	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Non gift-aided donations	3,615	1,794	5,409	2,166
Gift-aided donations	33,776	121	33,897	36,665
	37,391	1,915	39,306	38,831
Investment income				
Deposit account interest	384	-	384	402
Total incoming resources	37,775	1,915	39,690	39,233
EXPENDITURE				
Raising donations and legacies				
Delegate expenses	-	2,150	2,150	-
Charitable activities				
Stipend	20,416	-	20,416	19,226
Music ministry	1,393	-	1,393	1,363
Catering costs	891	-	891	640
Cold weather shelter expenses	-	2,389	2,389	2,685
	22,700	2,389	25,089	23,914
Support costs				
Administration				
Rent	7,364	-	7,364	7,356
Insurance	614	-	614	586
Telephone	80	-	80	78
Postage and stationery	127	-	127	102
General church expenses	493	-	493	222
Office expenses	-	-	-	260
Tithes	1,443	-	1,443	1,298
Staff travel and training	4,412	-	4,412	4,075
Publicity	-	-	-	300
Fixtures and fittings	7	-	7	10
	14,540	-	14,540	14,287
Governance costs				
Accountancy	1,290	-	1,290	1,200
Total resources expended	38,530	4,539	43,069	39,401
Net (expenditure)/income	(755)	(2,624)	(3,379)	(168)

This page does not form part of the statutory financial statements