



METROPOLITAN COMMUNITY CHURCH OF BOURNEMOUTH

Charity Number 801108

Trustees' Annual Report 2017

*Over 35 Years Celebrating God's Love for All People
Serving the LGBT Community since 1979*

Objectives

1. Our Church's primary object is to promote the Gospel of Jesus Christ in Bournemouth, Dorset, and neighbouring areas. For over three decades we have been celebrating God's love for all people, specifically addressing the needs of the lesbian, gay, bisexual and transgender (LGBT) community.
2. Metropolitan Community Church (MCC) is part of the Universal Fellowship of Metropolitan Community Churches (UFMCC) whose Churches play a vital role around the world in addressing the spiritual needs of the LGBT folk and their friends.
3. While not all of our members identify as LGBT, our Church seeks to reach out to those who may feel disenfranchised by Christianity. We believe that all sexual orientations and gender identities are loved by God and should be welcomed completely into the Church.
4. We continued to keep our Church's objectives and activities under review, having regard to the Charity Commission's guidance on public benefit. We are committed to maintaining MCC as a safe space for all and we kept our policy under review for protection of children and vulnerable adults in planning the Church's activities.

Structure and governance

5. MCC Bournemouth is a registered charity and an unincorporated association. It is governed by a constitution approved the Church members and last revised in 2009. The constitution is subject to the UFMCC's by-laws and approval.

6. The Charity is under the overall supervision of a Board of Trustees, composed of the Pastor (ex-officio Chair of the Board) and volunteers elected by, and from, the Church membership. Day-to-day activities are managed by the Pastor, who is the Charity's only salaried employee. The Church land and buildings are vested in the Official Custodian for Charities.
7. Revd Dwayne Morgan (Pastor), K Bales, P Dowrick, A J Metcalfe and L Wilkes served as the Charity's trustees in 2016-17. P Courtney-Shaw became a trustee in November 2016, and she and A J Metcalfe stepped down in December 2016. All other trustees continued in office into 2017.

Activities and achievements

8. At MCC our services and activities are open to all, offering a safe and welcoming Christian space for LGBT folk and their friends, some of whom may have experienced negative attitudes from other religious organisations.
9. Celebrating the good news of the gospel of Jesus Christ, in services of holy communion and praise at Church every Sunday, is central to our activities. We also hold meetings for prayer, bible study and social events, and we make regular donations of food and other goods to local charities caring for the homeless.
10. At MCC we keenly support equal marriage. We have held wedding services for same-sex couples at our Church since its foundation and we are pleased to do so as a visible sign of God's unconditional love and our commitment to inclusivity. We rejoice that MCC Bournemouth was the first place of worship in England to legally conduct same-sex weddings when the law was changed in 2014.
11. On a sadder note, MCC again shared with the wider community in public vigil in Bournemouth for Transgender Day of Remembrance.
12. A major fun event in our calendar is the annual Bourne Free Pride Festival in Bournemouth town centre where in July we again celebrated with the LGBT community in our area. MCC members marched in the Bourne Free parade, staffed an information stall in Bournemouth Gardens and, on Pride Festival Sunday, we held our annual Pride Festival worship service in the open air at the Festival arena. There we welcomed folk from the LGBT community and their friends to experience in public God's blessing and love for all, in worship with songs of praise and Holy Communion.
13. Through MCC's active participation in the Bourne Free Pride Festival, Church services every week, social activities, website and Facebook presence we joyfully proclaim and demonstrate God's inclusive love for all, regardless of gender identity or sexuality. Our activities and visible presence in the community enable us to provide public benefit by ministering to the spiritual wellbeing of LGBT folk, their friends and anyone seeking a closer relationship with God.

Financial review

14. In the year ending August 2017 income was £37,300, compared to £39,900 in the previous year. Our Church's income comes mostly from regular donations from worshippers at our services each week. At MCC we encourage our members to be faithful stewards of all the gifts that God has given them. We thank all members and friends for their support of MCC's Ministry and outreach.

15. We spent £35,700 in the year ending August 2017, compared to £35,000 in the previous year. Expenses included £21,600 on salary, retreat and pension costs for the Pastor; £7,200 on premises and equipment; £500 on a grant to Big Issue for homeless people; and £6,400 on other running costs.
16. Due to the faithfulness of present and previous generations of MCC members we own our Church land and building in Pokesdown, Bournemouth, as the centre for our activities. This is partly funded by a mortgage loan. The building and the loan liability are together represented on our balance sheet by a long-term General Fund capital reserve, which is not available for current spending.
17. We do not incur expenditure unless funds are available to pay for it. Income (£37,300) minus expenses (£35,700) produced a £1,600 surplus in the year. Also we repaid £3,000 mortgage principal. We seek, where possible, to hold enough income in available reserves to meet at least one month's average routine spending. Our net current assets reduced during the year from £3,900 to £2,300.
18. We launched an appeal in September 2017 to Church members for donations and increases in future planned giving where possible. Our aim is to reverse the reduction we have had in income and available reserves, and to meet future spending needs. We are very grateful for the encouraging and faithful response to this appeal, which will help ensure that our Church's future spending will be better funded in coming months and years.
19. The Church has a fund for building repairs and maintenance expenses which stood at £3,000 in August 2017. During 2017 we employed consultants to advise on repair priorities for our building. More works and funds will be needed. Looking ahead, our priority is to seek further donations and external funding, which will be very gratefully received.
20. We again thank all who have supported Metropolitan Community Church of Bournemouth and its outreach in the past year. We pray that with God's blessing our Church will be enabled to serve God and the community for many years to come.

Signed on behalf of the Trustees

Rev. Dwayne Morgan
20 February 2018

Metropolitan Community Church of Bournemouth

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Metropolitan Community Church of Bournemouth

Charity No. 801108

STATEMENT OF FINANCIAL ACTIVITIES

for year ended 31 August 2017

	Unrestricted Funds 2016-17 £	Restricted Funds 2016-17 £	Total Funds 2016-17 £	Total Funds 2015-16 £	<i>Notes</i>
INCOME & ENDOWMENTS from:					
Donations & collections	27,659	831	28,490	30,050	
Gift Aid tax recoverable	6,014	123	6,137	7,169	
Rent & fund-raising	2,696	-	2,696	2,699	
	<u>36,369</u>	<u>954</u>	<u>37,323</u>	<u>39,918</u>	3
EXPENDITURE on:					
Raising funds	(71)	-	(71)	(71)	2a
Staff	(21,550)	-	(21,550)	(20,714)	2b
Premises & equipment	(5,396)	(1,771)	(7,167)	(7,302)	2c
Other running costs	(6,410)	-	(6,410)	(6,364)	2d
Charitable donations	(28)	(472)	(500)	(600)	2e
	<u>(33,455)</u>	<u>(2,243)</u>	<u>(35,698)</u>	<u>(35,051)</u>	3 & 5
NET INCOME	2,914	(1,289)	1,625	4,867	
TOTAL FUNDS :					
At 1 Sep 2016	<u>120,710</u>	<u>4,671</u>	<u>125,381</u>	<u>120,514</u>	3b
At 31 Aug 2017	<u>123,624</u>	<u>3,382</u>	<u>127,006</u>	<u>125,381</u>	3a

The attached Notes 1 to 5 are part of these Financial Statements.

STATEMENT OF FINANCIAL ACTIVITIES

for year ended 31 August 2016

	Unrestricted Funds 2015-16 £	Restricted Funds 2015-16 £	Total Funds <u>2015-16</u> £	<i>Total Funds 2014-15</i> £	Notes
INCOME & ENDOWMENTS from:					
Donations and collections	27,399	2,651	30,050	28,219	
Gift Aid tax recoverable	6,566	603	7,169	6,600	
Rent and fund-raising	2,699	-	2,699	2,260	
	<u>36,664</u>	<u>3,254</u>	<u>39,918</u>	<u>37,079</u>	3
EXPENDITURE on:					
Raising funds	(71)	-	(71)	(122)	2a
Staff	(20,714)	-	(20,714)	(18,554)	2b
Premises	(7,302)	-	(7,302)	(7,691)	2c
Other costs	(6,364)	-	(6,364)	(5,389)	2d
Charitable donations	-	(600)	(600)	(780)	2e
	<u>(34,451)</u>	<u>(600)</u>	<u>(35,051)</u>	<u>(32,536)</u>	3 & 5
NET INCOME	2,213	2,654	4,867	4,543	
TOTAL FUNDS :					
At 1 Sept 2015	<u>118,497</u>	<u>2,017</u>	<u>120,514</u>	<u>115,971</u>	4
At 31 Aug 2016	<u>120,710</u>	<u>4,671</u>	<u>125,381</u>	<u>120,514</u>	3

Metropolitan Community Church of Bournemouth

BALANCE SHEET at 31 August 2017

£	<u>2017</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>
Fixed Asset				
Church land & building	<i>Note 1f, 1g</i>	150,000		<u>150,000</u>
Current Assets				
Income debtors	3,354		2,398	
Cash at bank	5,637		4,825	
	<u>8,991</u>		<u>7,223</u>	
Current liabilities				
Mortgage payable within 1 year	(3,000)		(2,800)	
Income in advance	(2,500)		-	
Other creditors	(1,177)		(560)	
	<u>(6,677)</u>		<u>(3,360)</u>	
Net current assets		2,314		3,863
Long-term liabilities				
Mortgage payable after more than 1 year		(25,308)		(28,482)
<u>NET ASSETS</u>		<u>127,006</u>		<u>125,381</u>
<i>Represented by:</i>				
Unrestricted funds		123,624		120,710
Restricted funds		3,382		4,671
<u>TOTAL FUNDS</u>	<i>Notes 3 & 4</i>	<u>127,006</u>		<u>125,381</u>

These Financial Statements were approved by the trustees of the Charity and were signed on their behalf by

Dwayne Morgan, Pastor & Chair of Trustees , 20 February 2018

Metropolitan Community Church of Bournemouth

NOTES TO THE ACCOUNTS year ending 31 August 2017

Note 1 - ACCOUNTING POLICIES

- a. These financial statements have been prepared on an income and expenditure basis for a going concern in accordance with the Charity Commission's Statement of Recommended Practice for charity accounts following the Financial Reporting Standard (FRS102) effective from January 2015.
- b. **Income.** Monetary donations are recognised in the financial statements when they are received. Gift Aid and other tax claims are included in the financial statements at the same time as the related donation. Other income is recognised when due.
- c. **Liabilities and expenditure** are included in the financial statements at their cash value when the liability arises.
- d. **Restricted Funds** are income funds that must be spent on restricted purposes for which the income was given. They include gift aid tax recoverable on the restricted donations received.
- e. **Unrestricted Funds** represent the remaining income funds of the Charity that are available for spending on the Charity's general purposes, including amounts designated by the Charity's trustees for its own use or for spending on a future project.
- f. **Tangible assets.** The church building and its land are shown in the Balance Sheet as a fixed asset at a carrying value dating from 2000. The difference between this valuation and the outstanding mortgage loan is represented in Unrestricted Funds as a General Fund capital reserve. Equipment, furnishings and other purchases are included in expenditure in the Statement of Financial Activities in the year they are acquired and do not appear as fixed assets in the Balance Sheet.
- g. **Depreciation** is not provided on the church building and land as the likely residual value is not less than the carrying value shown in the Balance Sheet.

Metropolitan Community Church of Bournemouth

Note 2 - DETAILS OF EXPENDITURE

	Unrestricted Funds 2016-17 £	Restricted Funds 2016-17 £	Total Funds 2016-17 £	Unrestricted Funds 2015-16 £	Restricted Funds 2015-16 £	Total Funds 2015-16 £
(a) Raising funds	<u>71</u>	<u>-</u>	<u>71</u>	<u>71</u>	<u>-</u>	<u>71</u>
(b) Staff						
Pastor's salary & pension	21,089	-	21,089	20,434	-	20,434
Retreat	<u>461</u>	<u>-</u>	<u>461</u>	<u>280</u>	<u>-</u>	<u>280</u>
	<u>21,550</u>	<u>-</u>	<u>21,550</u>	<u>20,714</u>	<u>-</u>	<u>20,714</u>
(c) Premises						
Maintenance & equipment	732	1,771	2,503	2,122	-	2,122
Gas, electricity & water	2,108	-	2,108	2,512	-	2,512
Insurance	1,570	-	1,570	1,507	-	1,507
Mortgage interest	<u>986</u>	<u>-</u>	<u>986</u>	<u>1,161</u>	<u>-</u>	<u>1,161</u>
	<u>5,396</u>	<u>1,771</u>	<u>7,167</u>	<u>7,302</u>	<u>-</u>	<u>7,302</u>
(d) Other costs						
Telecommunications	1,730	-	1,730	1,496	-	1,496
Worship supplies & music	1,498	-	1,498	1,548	-	1,548
Cleaning & other costs	1,290	-	1,290	797	-	797
Stationery & post	776	-	776	1,142	-	1,142
Outreach & publicity	588	-	588	443	-	443
Payroll fees	240	-	240	240	-	240
Accounts examiner	158	-	158	154	-	154
Travel & conferences	<u>130</u>	<u>-</u>	<u>130</u>	<u>544</u>	<u>-</u>	<u>544</u>
	<u>6,410</u>	<u>-</u>	<u>6,410</u>	<u>6,364</u>	<u>-</u>	<u>6,364</u>
(e) Charitable donations						
Big Issue: homeless people	<u>28</u>	<u>472</u>	<u>500</u>	<u>-</u>	<u>600</u>	<u>600</u>
	<u>28</u>	<u>472</u>	<u>500</u>	<u>-</u>	<u>600</u>	<u>600</u>
TOTAL EXPENDITURE	<u>33,455</u>	<u>2,243</u>	<u>35,698</u>	<u>34,451</u>	<u>600</u>	<u>35,051</u>

Metropolitan Community Church of Bournemouth

Note 3 - STATEMENT OF FUNDS

<u>(a) 2016-17</u>	<u>Funds at</u> <u>01-Sep-16</u>	<u>Transfer</u> <u>Mortgage</u> <u>repayment</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds at</u> <u>31-Aug-17</u>
Unrestricted funds	£				
General Fund capital (church building & mortgage)	118,718	2,974	-	-	121,692
General Fund revenue	1,992	(2,974)	36,369	(33,455)	1,932
	<u>120,710</u>	<u>-</u>	<u>36,369</u>	<u>(33,455)</u>	<u>123,624</u>
Restricted funds					
Outward giving to Big Issue	-	-	472	(472)	-
Building & equipment	4,264	-	482	(1,771)	2,975
Youth activities	407	-	-	-	407
	<u>4,671</u>	<u>-</u>	<u>954</u>	<u>(2,243)</u>	<u>3,382</u>
TOTAL FUNDS	<u>125,381</u>	<u>-</u>	<u>37,323</u>	<u>(35,698)</u>	<u>127,006</u>

(b) 2015-16

	<u>Funds at</u> <u>01-Sep-15</u>	<u>Transfer</u> <u>Mortgage</u> <u>repayment</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds at</u> <u>31-Aug-16</u>
Unrestricted funds	£				
General Fund capital (church building & mortgage)	115,880	2,838	-	-	118,718
General Fund revenue	2,618	(2,838)	36,663	(34,451)	1,992
	<u>118,498</u>	<u>-</u>	<u>36,663</u>	<u>(34,451)</u>	<u>120,710</u>
Restricted funds					
Outward giving to Big Issue	-	-	600	(600)	-
Building & equipment	1,609	-	2,655	-	4,264
Youth activities	407	-	-	-	407
	<u>2,016</u>	<u>-</u>	<u>3,255</u>	<u>(600)</u>	<u>4,671</u>
TOTAL FUNDS	<u><u>120,514</u></u>	<u><u>-</u></u>	<u><u>39,918</u></u>	<u><u>(35,051)</u></u>	<u><u>125,381</u></u>

Metropolitan Community Church of Bournemouth

Note 4 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
At 31 August	2017	2017	2017	2016	2016	2016
Fixed assets	150,000	-	150,000	150,000	-	150,000
Net current assets / (liabilities)	(1,068)	3,382	2,314	(808)	4,671	3,863
Long-term liabilities	(25,308)	-	(25,308)	(28,482)	-	(28,482)
Net assets	<u>123,624</u>	<u>3,382</u>	<u>127,006</u>	<u>120,710</u>	<u>4,671</u>	<u>125,381</u>

Note 5 - TRUSTEES TRANSACTIONS

(a) The Pastor is ex-officio Chair of Trustees and is paid for duties as Pastor. He is the Charity's only employee. In the year ending August 2017 his salary was £20,880 & employer's contributions to his pension were £209 (compared to £20,400 & £34 respectively in the previous year).

(b) The Pastor was reimbursed travel, retreat and telecoms costs of £1,081 (compared to £1,332 in the previous year). No similar payments were made to other Trustees in either year.

(c) The Charity's income in the year includes £7,527 identified donations from Trustees, including gift aid.

1st May 2018

The Trustees
Metropolitan Community Church of Bournemouth
Hannington Road
Pokesdown
Bournemouth
Dorset
BH7 6JT

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Metropolitan Community Church of Bournemouth

On accounts for the year ended 31st August 2017 Charity number: 801108

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 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 Commissioners. 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 I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - a. proper accounting records are kept (in accordance with section 41 of the Act); and
 - b. accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 1-5-18

Sue Wintle FMAAT

Accounting Technician

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