

Metropolitan Community Church in Glasgow

Annual Report and Accounts

For the Year Ended

31 March 2025

Scottish Charity Number

SC043529

Metropolitan Community Church in Glasgow

Report and Accounts For the Year Ended 31 March 2025

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Metropolitan Community Church in Glasgow

Trustees' Annual Report For the Year Ended 31 March 2025

The Trustees are pleased to present their report and the accounts for the year ended 31 March 2025.

Reference & Administrative Information

Principal Address: 111 Moss-side Road
Glasgow
G41 3TP

Scottish Charity Number: SC043529

Trustees

The following are serving as trustees at the date of this report:

Jane Clarke	Chairperson
Peter Johnson	Secretary
William Maybury	Treasurer
David Bandeira	Appointed 1 June 2025

The following also served as trustees during the financial year:

Nathan Graham	Resigned 2 June 2024
John Prentice	Resigned 1 June 2025

Independent examiner: Paul M Clelland CA
Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

Structure, Governance and Management

Metropolitan Community Church in Glasgow is an unincorporated charitable association, registered as a Scottish charity with registration number SC043529. Its activities are governed by its constitution and regulated by the Office of the Scottish Charity Regulator (OSCR).

The charity trustees are the members of the Church Committee, who are chosen from those members of the church who are considered to have the appropriate gifts and skills and commitment to contribute to the management affairs of the Church. Committee Members are appointed at the Annual Congregational Meeting and serve for a period of two years, after which they must seek re-election at the next Annual Congregational Meeting. The pastor, who is also a member of the Committee, is elected by the congregation.

Metropolitan Community Church in Glasgow Trustees' Annual Report (continued)

Objectives & Activities

The objects of Metropolitan Community Church in Glasgow are:

- The advancement of religion through the provision of Christian fellowship, worship, witness and service;
- The advancement of education through the provision of training events and seminars and the promotion of a greater understanding of the lesbian, gay, bisexual and transgendered communities;
- The promotion of religious harmony through advancing the understanding between people of faith with respect to issues of sexuality and gender;
- The promotion of equality and diversity through fostering a greater understanding of the lesbian, gay, bisexual and transgendered community and people of faith within that community;
- The advancement of citizenship or community development through promoting the development of a lesbian, gay, bisexual and transgendered community of faith ; and
- The relief of those in need by reason of age, ill-health, disability, financial hardship, sexuality, gender identity or other disadvantage, through supporting the provision of programmes designed to alleviate such suffering.

The Church celebrates a weekly Worship Service on Sundays at 3pm, which is open to all. This is our main diet of Worship; however we also hold special services throughout the year recognising various Christian festivals and observances. For these special events we aim to work with other local Churches in an ecumenical capacity.

Throughout the year we also organise mid-week opportunities for study, socialising and outreach. These include Bible studies, prayer meetings and discussion groups, as well as social occasions and community events such as conferences and the annual Pride celebration.

Achievements & Performance

Once again we have seen an increase in the number of people accessing our services. We now average 30 people at Sunday worship representing made up of over 60 regular attenders.

On some Sundays, New Scots (Refugees and asylum seekers) make up more than half our congregation. This has an impact on our finances as we seek to support them, and also on our ministry. Whilst we will always offer asylum seekers a safe place of worship and spiritual support and prayer, we have formalised a protocol for whom we can provide letters of support for the Home Office. In summary we have to have known someone for at least three months and they have to have demonstrated their commitment to the church.

We continue to support the work of Refuweege by providing toiletries and snacks for their free "shop". We also raised over £150 for their work and £180 for Mary's Meals.

As the church continues to grow the Committee is looking at models of church size and the impact of church growth on our services and our finances.

We continue to engage in spiritual activism, this year including praying for and speaking to people outside the Franklin Graham event at the Hydro.

**Metropolitan Community Church in Glasgow
Trustees' Annual Report (continued)**

Financial Review (continued)

Details of receipts and payments during the year are shown on page 6.

Receipts amounted to £13,237 (2024: £12,705), all of which was from donations.

Payments were £15,005 (2024: £16,460). During the year, tithes payments to the Universal Fellowship of Metropolitan Community Churches were made in respect of donations received in 2024.

There were net payments of £1,768 during the year (2024: net payments of £3,755). All receipts and payments in the year related to the charity's unrestricted funds.

Reserves Policy

The Trustees have recently reviewed the reserves policy. As a result, the financial reserves policy now states that the Charity should hold a minimum of £10,000 in unrestricted free reserves, enough to meet running costs for twelve months at present levels of expenditure. At the end of the year, the charity held £4,000 in a reserve fund, equivalent to around 3 months' regular expenditure. There was also £17,970 in the general fund and a further £976 held in designated funds for the purposes outlined in Note 2, all of which forms part of the unrestricted free reserves of the charity, which total £22,946. The trustees are satisfied with the level of reserves held.

Trustee Remuneration and Expenses

Details of trustee remuneration and expenses are provided in Note 4 to the accounts.

Approved by the Trustees and signed on their behalf:

**Jane Clarke
Trustee**



Date: 11th March 2026

**William Maybury
Trustee**



Date: 11/03/2026.

Report of the Independent Examiner To the Trustees of Metropolitan Community Church in Glasgow

I report on the accounts of Metropolitan Community Church in Glasgow (the charity) for the year ended 31 March 2025, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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 view given by 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 requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, 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: 23rd March 2026

Paul M Clelland CA

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

Metropolitan Community Church in Glasgow

Receipts & Payments Account for the year ended 31 March 2025

Receipts	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	3	13,071	166	13,237	12,705
Total Receipts		13,071	166	13,237	12,705
Payments					
<i>Payments relating to charitable activities:</i>					
Administration		37	-	37	681
IT & communications		109	-	109	-
Hardship Fund		-	-	-	40
Donations to third parties		-	166	166	170
Hospitality		141	-	141	95
Music		457	-	457	260
Outreach		372	-	372	360
Tithe - MCC Subscription		1,297	-	1,297	2,459
Rent		1,700	-	1,700	1,560
Stipend		10,372	-	10,372	9,132
Worship		354	-	354	44
Miscellaneous Expenses		-	-	-	1,659
Total Payments		14,839	166	15,005	16,460
Net receipts in year		(1,768)	-	(1,768)	(3,755)
Transfers to / (from) funds		-	-	-	
Surplus for the year		(1,768)	-	(1,768)	(3,755)
Balance brought forward		24,714	-	24,714	28,469
Balance carried forward		22,946	-	22,946	24,714

Metropolitan Community Church in Glasgow Statement of Balances as at 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Cash funds					
Opening bank & cash balances		24,714	-	24,714	28,469
(Deficit) / surplus for the year		(1,768)	-	(1,768)	(3,755)
Closing bank & cash balances	2	<u>22,946</u>	<u>-</u>	<u>22,946</u>	<u>24,714</u>
Liabilities			Fund		
Accrued expenditure			General	1,900	1,600
Total liabilities				<u>1,900</u>	<u>1,600</u>

Approved by the trustees and signed on their behalf:



Name:
Trustee

Date: 11/03/2026

Metropolitan Community Church in Glasgow

Year Ended 31 March 2025

Notes to the Accounts

1. Accounting Policies

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2. Movements in funds

	Balance at 1.4.24	Receipts	Payments	Transfers	Balance at 31.3.25
Unrestricted Funds					
Demand fund (general fund)	20,082	13,071	(14,839)	(344)	17,970
Tithe fund	-	-	-	344	344
Project fund	632	-	-	-	632
Third party donations	-	166	(166)	-	-
Reserve fund	4,000	-	-	-	4,000
Total unrestricted funds	<u>24,714</u>	<u>13,237</u>	<u>(15,005)</u>	<u>-</u>	<u>22,946</u>
Total funds	<u><u>24,714</u></u>	<u><u>13,237</u></u>	<u><u>(15,005)</u></u>	<u><u>-</u></u>	<u><u>22,946</u></u>

Notes on funds:

The *Demand fund* is the charity's general fund and is the default receipts and payments account through which day-to-day financial transactions occur.

The *Tithe fund* represents funds set aside by the trustees to meet payments related to meeting the charity's financial obligations to UFMCC (Universal Fellowship of Metropolitan Community Churches), with whom we are affiliated. The contributions for 2024 were paid over during the year. The balance held in the fund at the year end represents the tithe contributions in respect of January to March 2025.

The *Reserve fund* represents funds set aside by the trustees which are available to increase or create budgets during the financial year.

The *Third party donations* fund records collections taken on behalf of other charities and then passed on to those charities.

The *Project fund* represents funds set aside by the trustees to meet payments related to community events and other projects of the charity.

Metropolitan Community Church in Glasgow Notes to the Accounts (continued)

3. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Church collections	1,579	-	1,579	461
Standing orders	10,492	-	10,492	12,074
Donations	1,000	-	1,000	-
Collections for third parties	-	166	166	170
Total donations	<u>13,071</u>	<u>166</u>	<u>13,237</u>	<u>12,705</u>

4. Trustee Remuneration and Expenses

Jane Clarke (Trustee and chairperson) received a stipend of £10,372 (2024: £9,132) for her services as pastor, as allowed under the constitution and with the authority of the church Committee.

No expenses were paid to any trustees during the year (2024: expenses of £817 were met in respect of 2 trustees attending a conference on behalf of the church).

No other remuneration or expenses were paid to any other trustees during the current or previous years.