

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
German Speaking Lutheran Church
in East Anglia**

George Hay Partnership LLP
Chartered Accountants
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

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for the Year Ended 31 December 2021**

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**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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, Organisations & Activities

The objective for which the Church is established is the advancement of the Christian Religion. This is achieved by providing church services and pastoral care for German-speaking Protestant Christians in all of East Anglia, including Essex.

Public benefit

The Trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion; enabling ordinary people to live out their faith through the Church's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year marked the first complete year with our new Pastorin Kerstin Othmer, after she began her post here in the autumn of 2020. This report also shows our response to the second year of Covid-19 limitations, which although not as severe as the previous year, continued to have an impact on the way that the church could reach out to people in East Anglia.

We are pleased to report that it has been a very active year for our church in East Anglia, and that challenges were overcome with new solutions put in place alongside traditional, familiar ones so that church services, pastoral care and much more were carried out in a year full of achievements.

The pandemic situation has changed a lot in society and in the life of the church. On the one hand, there is greater networking through online offers. On the other hand, a larger proportion of our senior citizens is excluded from this. For children, too, the digital world is no substitute for colourful, diverse parish life. Monitors cannot replace relationships in real life. The parish thrives on personal relationships, celebrations, singing and praying together, and real contacts. In addition, people with disabilities and people without digital media and access are more isolated than ever from church events.

One of the key elements to the success of this year has been Reverend Kerstin Othmer's ability to work out tailor-made solutions to match the specific needs of different parts of the congregation, reflecting the differences in age or geographical area, or access to technology for church members and people in the whole region, despite the limitations arising from the pandemic.

From January to May 2021, most of the church services in Cambridge and Norwich were carried out by Zoom, because a large proportion of the congregations here were able to access digital technology, and gradually replaced by physical church services from June 2021 onwards.

In contrast, the access to technology was not widespread in Ipswich and Bury St. Edmunds, so that from January till December the monthly services here were held in person / face-to-face at spacious church halls with full covid-19 precautions in place.

In Essex, neither digital services nor church premises were found to be suitable between January and May, so that worship and pastoral care was provided by telephone and visits by Pastorin Othmer, and then face-to-face bible groups resumed from June onwards. These were well attended, and in September, in addition to the Bible Group meeting, a Baptism Service at Springfield Church, Chelmsford was celebrated and attended by over 50 adults and children. The sense of belonging lasts for generations and becomes clear and alive at these crystallization points such as baptism and burial.

**Report of the Trustees
for the Year Ended 31 December 2021**

Special highlights of the year include the congregational retreat from 1-3rd October at Belsey Bridge, a Christian-run conference centre in East England. The weekend included a Harvest Festival service on Sunday, which was a welcome contrast to the digital harvest service of the year before. The theme of the weekend compared the Christian community life to a ship, in harbour and out at sea. It was an important and meaningful weekend which reassured and consolidated questions of faith and helped people connect together as a church and community. A total of 44 people took part either for the whole weekend or part-time. The youngest participant was 5 years old and the oldest 86. Further weekends are planned for 2022 and 2023.

Easter Sunday 2021 was the first service held in person following a long phase of only Digital Zoom services for Cambridge. It was held in the spacious rear garden of the Church House. Attendees greatly appreciated to, once again, be able to celebrate a service together in person, and this being Easter was poignant.

This year also saw Confirmation group activities. After a long time, there is another group of young people who want to be confirmed. "Together we are strong" - the young people followed this motto together with the confirmands from London West German Church. Excursions, experiential educational impulses and basic theological knowledge and traditions are conveyed, practised and discussed. This continues from 2021 leading to their confirmation in 2022.

Throughout most of the year there have been regular children's services and events in Cambridge, with family services held specifically for children and parents, but which anyone can join and which are more colourful and direct in their message. As well as the special family services, the ordinary adult services also include a great many children, who have their own "Kinder-Gottesdienst" separately at the same time as the normal church service.

The popular St. Martin's Day Festival in November, which last year was on Zoom, this year took place in real life, much to the delight of all the children and parents involved, starting with an outdoor service in the garden, a puppet show, special biscuits + drinks, and an early evening lantern procession and with traditional Martin's Day songs. This is an event that attracts many more families as well as those who are church members, and it never fails to radiate an extraordinary mixture of fun, German customs, history, songs, and religious message resulting in a unique experience for all.

The always popular Advent Bazaar took place on the Saturday just before the first Advent Sunday. Typical German cakes and delicacies are offered at the bazaar. The congregation presents itself from its hospitable side. The special culinary delights from the local regions of Germany are in demand. Customs and traditions are maintained and connect with each other. Songs, Advent customs and decorations are shown and shared and lead to intercultural understanding.

The Church Newsletter ("Gemeindebrief") was sent out four times per year by post to 83 households, and by email to 180 people. Also, shorter digital newsletter-messages were sent out regularly at least every two months, to highlight any changes and to reach out with spiritual and practical encouragement.

Not to be underestimated is the importance of the large rear garden at the Church House. Its value as an open-air meeting place has been immense, it has allowed many more of our own church events to happen safely within Covid-19 precautions, acting as a magnet for church members from the wider parts of East Anglia to come to Cambridge, as well as providing an attractive and safe area for other community groups during 2021. Generous donations towards the costs of maintaining both the front and rear garden were made by church members and by Rev. Kerstin Othmer, as well as an action day of gardening by church volunteers. The Church House continues to be available for use by public and community groups, including the weekly independent toddler group which resumed meeting from June, a Greek Saturday school that began in October and a Cambridge Choir which used the garden for evening rehearsals in the summer of 2021.

German Speaking Lutheran Church in East Anglia

Report of the Trustees for the Year Ended 31 December 2021

To enable good governance during times when Covid regulations prevented face-to-face church council meetings, the church council decided that meetings were to be held by a mixture of digital solutions and telephone throughout 2021 and to be held more frequently, thus ensuring that church management could be planned and maintained effectively. The church AGM took place in June 2021 using digital solutions. One new church council member was co-opted in June 2021.

The German-speaking Lutheran Church in East Anglia is a member of the Synod of German-Speaking Lutheran, Reformed and United Congregations in Great Britain which as always has been an important source of help and guidance. The Synod also organised Zoom church services - accessible to all its members - during 2021, which included prayers, readings and video contributions from all of the six German churches in Great Britain, including our own church. This helped to increase the connectedness of all the German Church congregations in Great Britain and was therefore a positive development to emerge from the situation caused by the pandemic of the last 2 years.

The German-speaking Lutheran Church in East Anglia has continued to provide both traditional and new forms of church services, including exciting events for children, families and all ages. With shared worship and prayers, bible meetings, music, and spiritual support for people across the region and giving pastoral care to people in need at times of hardship, anxiety, isolation, illness or bereavement.

The Trustees (also referred to as the "Church Council") would like to thank Pastor Kerstin Othmer for all that was achieved in 2021, for her imagination and energy, hard work and sensitivity in making sure that new solutions could be used as well as traditional ones in all areas of the practical and spiritual life of the church, its members, and German-speaking people in East Anglia. Her work in the church ministry was supported and enhanced by many volunteers, church council members, children's team, lay preachers, newsletter team and many members of the congregations across the region, and all of these people deserve equal thanks for all their time and hard work given to the Church, to enable people to live out their faith through the Church's activities.

Project for Basement Damp-Proofing

The work was successfully completed in May 2020, and the final checks made with architects and builder in November 2020, with payments being completed at year end. The remaining amount of £553 not used was returned to the Restricted Endowment Fund in March 2021.

FINANCIAL REVIEW

General

The Trustees acknowledge with thanks the huge commitment of church members, from whom the annual contributions, donations and collections for the church reached a total of £36,731 (£29,597) and Gift Aid claimed this year brought an additional £6,026 (£5,724). Donations received due to Baptisms and Funerals was £633 (None in 2020). Total investment income brought a return of £27,205, being more than the previous year (£19,854). There was a withdrawal made from the investment fund as shown in the Restricted Endowment Fund section.

The Pastor's Discretionary Fund which has been available for the Pastor to give financial help in individual cases of any hardship, was not used during 2021 and therefore £350 was still available at the year end. During 2022, the Trustees will decide whether any new allocation can be made towards this fund.

The church received three grants during 2021 from the Synod arising from the KWII Fund. The first was a grant of £1,924 to support general church activities. This was specifically to replace the loss of income caused by the Coronavirus pandemic, since the Covid-19 restrictions prevented the external toddlers group from meeting for the first five months, and the usual income from regular car-parking by nearby office workers was missing for eight months of the year. The other two grants were £1,200 to support general activities including church services and £412 to support the annual congregational weekend at Belsey Bridge. The Trustees greatly appreciated all three of these grants from the Synod.

**Report of the Trustees
for the Year Ended 31 December 2021**

Restricted Endowment Fund

This fund is part of the Asset Transfer Agreement which became effective on 31 May 2013, when the two churches, each one a separate charity, merged to become one church and one single charity. The value of the fund is shown in a separate Endowment Fund column, and can be used for the purposes described in the Letters Patent of Charles II, dated 13 September 1672, namely that the Fund's income can be spent in accordance with the Church's general charitable purposes, but the Fund's capital should be invested to generate income, and after careful consideration by the Trustees, the capital should only ever be spent on projects that involve the construction, maintenance or improvement of buildings used by the German-speaking Lutheran Church for purposes which fall within the trusts set out in the Letters Patent.

From 2016 to 2018, the Restricted Endowment Fund had been reduced by net disposals of £156,418 to meet part of the costs of the Disabled access building work that took place in these years, a decision which the Trustees were able to take in accordance with the purposes allowed by the terms of the Restricted Endowment. During 2020, it had been reduced by £50,000 to pay for the essential basement damp-proofing work that was completed that year. In March 2021, £553 that was not used for the 2020 Basement work was returned to the Restricted Endowment Fund. In April 2021 and at the year end, the Trustees decided that a modest withdrawal from the Restricted Endowment Fund was needed to pay for five items of repair and maintenance work in the building, concerning electric circuits, plumbing, heating supply and drainage, and this resulted in a disposal of £4,869. The decision of the Trustees took account of the fact that this reduction in capital funds would reduce the annual income from dividends, but those efforts would continue to be made to increase the church income from other sources, including letting out the premises to community groups.

Investment policy and objectives

Part of the income of the Charity is derived from its investments. The investment manager's objective is to maximise total return with due regard for risk and reports regularly via the Treasurer to the Trustees. The Trustees remain committed to a long-term investment policy aiming to protect the real capital value whilst generating a sustainable level of income to fund current expenditure.

Reserves policy

The total Reserves freely available for distribution held as at 31 December 2021 was £74,621 which is sufficient to cover 9 months of expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them. Those Reserves that are not part of the Restricted Endowment Fund are designated for four main purposes (a) for Synod Contribution towards Pastor's Salary, (b) any specific building project, (c) for the purchase of the next motor vehicle and (d) for general property maintenance. The first two are explicitly restricted and the figures are shown as Restricted Funds in the Accounts, whilst the second two are designated by annual review of the Trustees, as parts of the General Reserves. During this year, the Trustees' annual review resulted in the following changes: (c) designated funds at 31 December 2021 for the purchase of the next church car were approved as £2,000 at 31 December 2021, and (d) designated funds for general property maintenance was reduced to Nil at 31 December 2021, following a decision to transfer the amount previous held for that purpose into the fund for general reserves.

**Report of the Trustees
for the Year Ended 31 December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Since 1 June 2013, two churches have merged to become one, as one single charity, with a new name. This section summaries where the details can be found as they have applied to each of the two individual churches until 31 May 2013 and describes the structure as it is for the new merged charity.

(1) German Lutheran Church in Cambridge and East Anglia: (Reg. Charity No. 1135273)

The structure, governance and management are set out in the Constitution dated 11 November 2009, which has replaced the previous Constitution of 15 March 1964.

The Church was founded on 2 December 1956, and the pastoral office was established on 1 May 1959.

(2) "Trust Property and Funds administered in connection with the German Lutheran church (known as the Hamburg Lutheran Church) at Dalston"

(Reg. Charity No. 251121, prior to amalgamation on 31 May 2013).

The legal basis of the Church, which was founded in 1669, is the Charter granted by King Charles II on 13 September 1672. The congregation is called "Hamburg Lutheran Church" and its membership consists of predominantly German-speaking Protestant Christians living in the county of Essex. The principle object of the Church is the advancement of the Christian Religion. The church building was formerly located in Ritson Road, Dalston, London E8 but was sold in November 1982, and since that time services have been held in various churches throughout Essex.

For details of the Administration of the Church up to 31 May 2013, please refer to the last Trustees Annual Report and Accounts of year up to 5 January 2013. A copy of this can be requested at any time from the new merged charity.

(3) German-speaking Lutheran Church in East Anglia (formerly German Lutheran Church in Cambridge & East Anglia and Hamburg Lutheran Church): (Reg. Charity No. 1135273). The structure, governance and management are set out in the constitution dated 11 November 2009, as amended on 18 May 2013, and as amended on 27 June 2021.

In 2021 the Trustees undertook a thorough review of the Charity's Governing document. Various sections have been amended for clarity and to illustrate the Church's compliance with guidance of the Charity Commission (England & Wales). Furthermore, the Governing document is now available in German and English. Both versions were approved at the AGM on 27 June 2021, and the amendments were notified to the Charity Commission effective from that date.

Throughout the year, the trustees reviewed relevant policies and brought them up-to-date, such as the Health & Safety Policy and Data Privacy Policy.

In 2021 the Trustees also adopted a formal approach to raising awareness of "Safeguarding Children, Young People and Vulnerable Adults" in the context of the Church's mission and activities. This saw the introduction of a new Safeguarding Policy, formal Safeguarding training and the appointment of Safeguarding Officers and a Safeguarding Administrator. There have been no safeguarding incidents.

German Speaking Lutheran Church in East Anglia

Report of the Trustees for the Year Ended 31 December 2021

The Trustees named in this report are the serving Trustees and meet as members of the church council at least four times per year. Election of Trustees are held every 3 years.

Since 15 December 2020, the property and land of Church House, 4 Shaftesbury Road, Cambridge CB2 8BW is vested in the Official Custodian for Charities on behalf of the trustees of the German-speaking Lutheran Church in East Anglia.

The German-speaking Lutheran Church in East Anglia is a member of the Synod of German -Speaking Lutheran, Reformed and United Congregations in Great Britain, which is a registered charity No. 266600 and acts as a resource body for all the regional German-speaking churches giving support and guidance in governance as well as organising the appointment and employment of Pastors sent from Germany.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1135273

Principal address

Shaftesbury House
4 Shaftesbury Road
Cambridge
CB2 8BW

Trustees

Dr G Goldbeck
Miss M Longstaff
Mrs H O'Kane
Mrs H Waddoups
Mrs S K Hathaway
Dr B Becker
Mrs G Corfe
Mrs D Rose
Mrs S Guly
Mr A C Moering
Dr P Schuetz
Rev K Othmer
Dr A J Borchert (appointed 12.6.21)

Independent Examiner

George Hay Partnership LLP
Chartered Accountants
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Bankers

Barclays Bank Plc, Leicester
HSBC Bank, Billericay, Essex
Bank fur Kirche und Diakonie, Dortmund
Schroder & Co Ltd, London

Approved by order of the board of trustees on 14th May 2022 and signed on its behalf by:

Mrs. H. O'Kane
Trustee

**Independent Examiner's Report to the Trustees of
German Speaking Lutheran Church
in East Anglia**

Independent examiner's report to the trustees of German Speaking Lutheran Church in East Anglia

I report to the charity trustees on my examination of the accounts of German Speaking Lutheran Church in East Anglia (the Trust) for the year ended 31 December 2021.

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.

Mrs T M Hunter FCCA ACA DChA
George Hay Partnership LLP
Chartered Accountants
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Date: 01st June 2022

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		50,085	-	-	50,085	46,836
Investment income	2	27,205	-	-	27,205	19,854
Other income	3	<u>8,340</u>	<u>-</u>	<u>-</u>	<u>8,340</u>	<u>1,164</u>
Total		85,629	-	-	85,630	67,854
EXPENDITURE ON Charitable activities						
Church activities		99,919	-	-	99,919	116,045
Net gains on investments		<u>3,838</u>	<u>6,322</u>	<u>36,556</u>	<u>46,716</u>	<u>17,302</u>
NET INCOME/(EXPENDITURE)		(10,452)	6,322	36,557	32,427	(30,889)
Transfers between funds	10	<u>4,316</u>	<u>-</u>	<u>(4,316)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,136)	6,322	32,241	32,427	(30,889)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>80,757</u>	<u>62,670</u>	<u>364,844</u>	<u>508,271</u>	<u>539,160</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>74,621</u></u>	<u><u>68,992</u></u>	<u><u>397,085</u></u>	<u><u>540,698</u></u>	<u><u>508,271</u></u>

**German Speaking Lutheran Church
in East Anglia**

**Statement of Financial Position
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	6	13,368	-	-	13,368	16,710
Investments	7	<u>40,774</u>	<u>68,992</u>	<u>397,085</u>	<u>506,851</u>	<u>469,581</u>
		54,142	68,992	397,085	520,219	486,291
CURRENT ASSETS						
Debtors	8	7,769	-	-	7,769	5,724
Cash at bank		<u>15,860</u>	<u>-</u>	<u>-</u>	<u>15,860</u>	<u>19,250</u>
		23,629	-	-	23,629	24,974
CREDITORS						
Amounts falling due within one year	9	<u>(3,150)</u>	<u>-</u>	<u>-</u>	<u>(3,150)</u>	<u>(2,994)</u>
NET CURRENT ASSETS		<u>20,479</u>	<u>-</u>	<u>-</u>	<u>20,479</u>	<u>21,980</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,621</u>	<u>68,992</u>	<u>397,085</u>	<u>540,698</u>	<u>508,271</u>
NET ASSETS		<u><u>74,621</u></u>	<u><u>68,992</u></u>	<u><u>397,085</u></u>	<u><u>540,698</u></u>	<u><u>508,271</u></u>
FUNDS	10					
Unrestricted funds:						
General fund					72,621	80,204
Property maintenance					-	553
Budget for new vehicle					<u>2,000</u>	<u>-</u>
					<u>74,621</u>	<u>80,757</u>
Restricted funds:						
Pastor's salary reserve fund					68,992	62,670
Endowment funds:						
Endowed Investments					<u>397,085</u>	<u>364,844</u>
TOTAL FUNDS					540,698	508,271

The financial statements were approved by the Board of Trustees and authorised for issue on 14th May 2022 and were signed on its behalf by:

Mrs. H. O'Kane
Trustee

Rev. K. Othmer
Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Investments

Investments are stated at market value at the balance sheet date giving rise to unrealised gains which are taken into the Statement of financial activities. Realised gains are shown separately in the Statement of financial activities calculated as the difference between proceeds and historic cost. Investment income and its tax related credit are taken into account on a receivable basis.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. INVESTMENT INCOME

	2021	2020
	£	£
Investment income	<u>27,205</u>	<u>19,854</u>

3. OTHER INCOME

	2021	2020
	£	£
Bazaars, sales, sommerfest etc	1,848	158
Other income	1,673	1,006
Weekend retreat	<u>4,819</u>	<u>-</u>
	<u>8,340</u>	<u>1,164</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

Trustees were reimbursed a total of £604 (2020: £166) in relation to expenses incurred in their capacity as trustees.

5. STAFF COSTS

Pastor: Paid direct by the Synod of German-speaking Lutheran, Reformed and United Congregations in Great Britain, of which the Church's contribution is £52,000 (2020: £20,807).

6. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 January 2021 and 31 December 2021	<u>16,710</u>
DEPRECIATION	
Charge for year	<u>3,342</u>
NET BOOK VALUE	
At 31 December 2021	<u>13,368</u>
At 31 December 2020	<u>16,710</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. FIXED ASSET INVESTMENTS

	2021	2020
	£	£
Shares	505,851	468,581
Other	<u>1,000</u>	<u>1,000</u>
	<u>506,851</u>	<u>469,581</u>

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 January 2021	468,581
Additions	554
Disposals	(10,000)
Revaluations	<u>46,716</u>
At 31 December 2021	<u>505,851</u>
NET BOOK VALUE	
At 31 December 2021	<u>505,851</u>
At 31 December 2020	<u>468,581</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2021	2020
	£	£
National savings & income bond	<u>1,000</u>	<u>1,000</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Gift Aid tax claim	6,026	5,724
Prepayments	<u>1,743</u>	<u>-</u>
	<u>7,769</u>	<u>5,724</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	350	351
Other creditors	<u>2,800</u>	<u>2,643</u>
	<u>3,150</u>	<u>2,994</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	80,204	(10,452)	2,869	72,621
Property maintenance	553	-	(553)	-
Budget for new vehicle	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
	80,757	(10,452)	4,316	74,621
Restricted funds				
Pastor's salary reserve fund	62,670	6,322	-	68,992
Endowment funds				
Endowed Investments	364,844	36,557	(4,316)	397,085
	<u>508,271</u>	<u>32,427</u>	<u>-</u>	<u>540,698</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	85,629	(99,919)	3,838	(10,452)
Restricted funds				
Pastor's salary reserve fund	-	-	6,322	6,322
Endowment funds				
Endowed Investments	-	-	36,557	36,557
	<u>85,629</u>	<u>(99,919)</u>	<u>46,717</u>	<u>32,427</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	77,456	2,748	-	80,204
Property maintenance	<u>-</u>	<u>(49,447)</u>	<u>50,000</u>	<u>553</u>
	77,456	(46,699)	50,000	80,757
Restricted funds				
Pastor's salary reserve fund	60,393	2,277	-	62,670
Endowment funds				
Endowed Investments	401,311	13,533	(50,000)	364,844
	<u>539,160</u>	<u>(30,889)</u>	<u>-</u>	<u>508,271</u>
TOTAL FUNDS				

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	67,766	(66,510)	1,492	2,748
Property maintenance	<u>88</u>	<u>(49,535)</u>	<u>-</u>	<u>(49,447)</u>
	67,854	(116,045)	1,492	(46,699)
Restricted funds				
Pastor's salary reserve fund	-	-	2,277	2,277
Endowment funds				
Endowed Investments	-	-	13,533	13,533
	<u>67,854</u>	<u>(116,045)</u>	<u>17,302</u>	<u>(30,889)</u>
TOTAL FUNDS				

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	77,456	(7,704)	2,869	72,621
Property maintenance	-	(49,447)	49,447	-
Budget for new vehicle	-	-	2,000	2,000
	77,456	(57,151)	54,316	74,621
Restricted funds				
Pastor's salary reserve fund	60,393	8,599	-	68,992
Endowment funds				
Endowed Investments	401,311	50,090	(54,316)	397,085
TOTAL FUNDS	<u>539,160</u>	<u>1,538</u>	<u>-</u>	<u>540,698</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	153,395	(166,429)	5,330	(7,704)
Property maintenance	88	(49,535)	-	(49,447)
	153,483	(215,964)	5,330	(57,151)
Restricted funds				
Pastor's salary reserve fund	-	-	8,599	8,599
Endowment funds				
Endowed Investments	-	-	50,090	50,090
TOTAL FUNDS	<u>153,484</u>	<u>(215,964)</u>	<u>64,018</u>	<u>1,538</u>

Transfers between funds

The endowed fund was created with a transfer of assets from Hamburg Lutheran Church in 2013 and continues to be administered in accordance with its original purpose, which is to generate income from managed investments that is to be spent on continuing the charitable objectives of the Church.

The Trustees are, as part of furthering charitable objectives, entitled to spend the underlying capital for projects that involve the construction, maintenance or improvement of buildings used by the Church for the purpose of their charitable aims.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**German Speaking Lutheran Church
in East Anglia**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Contributions	24,737	25,583
Donations	10,792	3,292
Donated services & facilities (collections at church services for own church)	1,202	722
Gift aid recovered	6,026	5,724
Grants	3,124	10,087
Donations for baptisms & funerals	633	-
Collections for charities	<u>3,571</u>	<u>1,428</u>
	50,085	46,836
Investment income		
Investment income	27,205	19,854
Other income		
Bazaars, sales, sommerfest etc	1,848	158
Other income	1,673	1,006
Weekend retreat	<u>4,819</u>	<u>-</u>
	<u>8,340</u>	<u>1,164</u>
Total incoming resources	85,630	67,854
EXPENDITURE		
Charitable activities		
Pastoral candidates / Lay preachers	174	1,283
Hire of churches & halls	610	659
Congregation & services	1,909	688
Social work	173	349
Newsletter	887	2,371
Donations to charities	3,571	1,428
Bazaars, sales, sommerfest etc	156	-
Weekend retreat	5,230	-
Organist fees	944	1,416
Synod contribution	<u>52,000</u>	<u>20,807</u>
	65,654	29,001
Support costs		
Management		
Council tax	2,168	1,918
Insurance	1,335	1,319
Heat, light & water	2,034	1,600
Gardener, cleaner & admin	2,184	3,207
Property maintenance & refurbishment	13,090	16,950
Damp-proofing of Basement	-	49,535
Motor vehicles depreciation	<u>3,342</u>	<u>-</u>
	24,153	74,529

This page does not form part of the statutory financial statements

**German Speaking Lutheran Church
in East Anglia**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
Management		
Governance costs		
Telephone	656	789
Stationery and postage	1,560	1,219
Accountancy and legal fees	4,526	8,484
Motor and travel	<u>3,370</u>	<u>2,023</u>
	<u>10,112</u>	<u>12,515</u>
Total resources expended	<u>99,919</u>	<u>116,045</u>
Net expenditure	<u><u>(14,289)</u></u>	<u><u>(48,191)</u></u>

This page does not form part of the statutory financial statements