

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
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 2022**

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**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 this charity has been established is the advancement of the Christian religion. This is achieved primarily by providing church services, pastoral care and other related activities for German-speaking Protestant Christians.

**Public benefit**

The Trustees have considered the Charity 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**

After almost two years of considerable government-imposed restrictions on holding face-to-face meetings (owing to Covid-19 measures), 2022 saw the full re-establishment of regular in-person church services, bible studies, pastoral visits, and many other activities. (See below listed "highlights" for more detail on this.)

Face-to-face church activities take place in 5 geographical areas of East Anglia: Cambridge, Norwich, Ipswich, Bury St Edmunds and in Essex. Each of these 5 congregations are firmly based in the Christian faith. A sense of belonging to a German-speaking church community as well as being a base from which to reach out to others is an integral, highly valued aspect of our Church. Furthermore, within each geographical congregation it is apparent that their members show consideration and care for the wellbeing of their fellow members, guests, and visitors.

Attendance at the face-to-face meetings is back to pre-Covid numbers, apart from the congregation in Essex. Here, because of the advancing age and decreasing mobility of its members, a growing number are no longer able to travel to the events and are receiving pastoral visits in their homes instead.

Alongside the activities within the above geographical areas, it has been of great benefit to also utilise (although less frequently than during Covid times) online resources to reach, engage and unite the membership across East Anglia, for example, a weekly online devotional time was held during Lent and Advent.

As well as our regularly held church services, bible studies and home visits the Trustees (also referred to as "Church Council" (Kirchenvorstand)) are pleased to report that on many different levels it has been a considerably active year for our Church in East Anglia.

**Special highlights of the year**

- The annual congregational residential weekend was held at the Belsey Bridge Conference Centre, Norfolk in June 2022.
- A confirmation group of 4 young people completed their year-long preparation course, leading to their Confirmation on 17 July. This event was celebrated with many people.
- A new group of 4 young people preparing for Confirmation started in September.
- During school term time, a dedicated team of volunteers have led Children's Church (Kindergottesdienst) in Cambridge. Children's Church runs concurrently to the regular church services, unless there is already another children's event going to take place in church that day, e.g., St Martin's Day Celebration. The team meets online, every 2-3 months, for training, support and planning.

## **German Speaking Lutheran Church in East Anglia**

### **Report of the Trustees for the Year Ended 31 December 2022**

- The popular, intergenerational St Martin's Day Festival in November was attended by approximately 75 people. It attracts non -and unchurched people alongside regular church members from Cambridge and beyond and included a puppet show and a lantern procession.
- The Church's Summer Fete (Sommerfest), Barbeque and Advent Market (Adventsbar), while providing members with much loved opportunities to celebrate and socialise within a German-speaking cultural context, these events also attract guests with no formal links to the Church and leads to enhanced intercultural understanding. The spacious rear garden at the Church House in Cambridge proves to be immensely useful and appreciated by all.
- Throughout the year, various community and neighbourhood groups used the facilities of the Church House and garden. These also help to generate some rental income which is included in Investment income on the statement of financial activities.  
To name a few: the weekly use by a German-speaking pre-school playgroup, a Greek-speaking Saturday school for the first half of the year, a neighbourhood garden party celebrating the Queen's 70th Jubilee.
- The Church Council and the congregations are very grateful to two young women who have undertaken internships in the work of our Church: Alex Sprungk for 5 months until April 2022 and Johanna Loheide for 5 months from Sept 2022. Pastorin Kerstin Othmer provided extensive and valuable practical and theological guidance and professional development for them.
- Late November 2022 saw a bountiful number of helpers in the shared activity of crafting Advent wreaths (for sale at the Advent Market). Collecting the pine branches for these wreaths in Thetford Forrest (with permission from the forestry commission) is an outing that is greatly enjoyed by children, young people and adults alike.
- Pastorin Othmer took steps so that 4 Ukrainian refugees could temporarily live in the Church House, before they decided to return to their home 6 weeks later.
- Commissioned by the Synod of German-speaking Congregations in Great Britain, Pastorin Othmer held one online and one face-to-face education/training weekend courses for lay readers (Prädikanten/innen) from across Great Britain. Equally, she held two courses for people interested in conducting children's church.

Throughout 2022, members and friends of our Church have received four Church Newsletters (Gemeindebrief) either digitally or by post, depending on their preference.

Other ways of communicating information and news about and from the Church (spiritual and practical news, regular and special activities/events and about its people) takes place via the Church's website, via monthly digital letters sent out by Pastorin Othmer and to a lesser extent via social media.

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 2022, which included contributions from all 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.

#### **Meetings of the Board of Trustees (Church Council [Kirchenvorstand])**

The Church Council met approximately monthly, thus ensuring that church management could be planned and maintained effectively.

Apart from an in-person, residential weekend meeting held at the Belsey Bridge Conference Centre, Norfolk in January 2022, the Church Council had taken the decision to continue to hold its meetings online during 2022. This saves considerable time for travel for many of the attendees. Furthermore, it helps the Trustees in their aim to reduce the Church's carbon footprint.

The Church AGM took place on 12 June 2022 using digital solutions.

## **German Speaking Lutheran Church in East Anglia**

### **Report of the Trustees for the Year Ended 31 December 2022**

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 Church Council would like to thank Pastorin Othmer for all that was achieved in 2022, for her spiritual guidance, 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.

#### **FINANCIAL REVIEW**

##### **General**

The Trustees acknowledge with thanks the huge commitment of Church members, from whom the annual contributions, collections and donations for the Church, as well as for church specific items, reached a total of £38,131 (2021: £37,364) and Gift Aid claimed this year brought an additional £6,638 (2021: £6,026). Total investment income brought a return of £19,072, being more than the previous year (2021: £18,238).

The Pastor's Discretionary Fund which has been available for the Pastor/Pastorin to give financial help in individual cases of any hardship, was partly used during 2022 as Pastorin Othmer gave out help of £55 and therefore £295 was still available at the year end. During 2023, the Trustees will decide whether any new allocation can be made towards this fund.

During 2022, the Church received a grant of £495 from the Synod, which was specifically for 50% of the electrical safety work required in the vicar's flat.

The Church received two further grants from the Synod during 2022 arising from the Kaiser Wilhelm II (KWII) Fund. The first was £1,200 to support general activities including church services and the second was £1,252 to support the annual congregational weekend held at Belsey Bridge in 2022 as well as for the Confirmation group and for the wider network of St. Martin's Day events in November 2022.

##### **Restricted Endowment Fund**

This fund is part of the Asset Transfer Agreement which became effective on 31 May 2013, when the two former 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. The decision of the Trustees took account of the fact that this reduction in capital funds would reduce the annual income from dividends, but that efforts would continue to be made to increase the church income from other sources, including letting out the premises to community groups.

**Report of the Trustees  
for the Year Ended 31 December 2022**

The Trustees decided that a withdrawal from the Restricted Endowment Fund was needed to pay for ten items of repair and maintenance work in the building that were incurred during 2022. These included the painting and repair of outside windows, plumbing, essential electric work and the repair of the front entrance portico. The cost of these property improvement resulted in a disposal of £6,983 from the Fund.

**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, with an ethical and responsible investment portfolio and to report 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.

**FINANCIAL REVIEW**

**Reserves policy**

The total Reserves freely available for distribution held as at 31 December 2022 was £58,147 which is just sufficient to cover 6 months of expenditure.

The main reason that it is lower than at the year-end 2021 (£72,621) is because of fluctuation in the value of investments, which was particularly low in December 2022, and which has since recovered to some extent.

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 three main purposes (a) for Synod Contribution towards Pastor's Salary, (b) any specific building project and (c) for the purchase of the next motor vehicle. The first two are explicitly restricted and the figures are shown as Restricted Funds in the Accounts, whilst the third one is designated by annual review of the Trustees, as part of the General Reserves. At the year end, the Trustees' annual review resulted in the following change: that the designated fund for the purchase of the next church car should have no addition this year, and therefore remain at £2,000 at 31 December 2022

**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 summarises 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.

**German Speaking Lutheran Church  
in East Anglia**

**Report of the Trustees  
for the Year Ended 31 December 2022**

(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.

The Trustees named in this report are the serving Trustees, and meet as members of the church council 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.

In 2022 the Trustees undertook a review of the Charity's Governing document which exists in English and in German. Several sections had been amended for further clarity and to illustrate the Church's compliance with guidance of the Charity Commission (England & Wales) about financial arrangements. Both language versions were approved at the AGM.

The Church's membership application form was revised and brought up to date in February 2022.

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.

**German Speaking Lutheran Church  
in East Anglia**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**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 (resigned 31.12.22)  
Mrs S K Hathaway  
Dr B Becker  
Mrs G Corfe (resigned 31.12.22)  
Mrs D Rose  
Mrs S Guly  
Mr A C Moering  
Dr P Schuetz  
Rev K Othmer  
Dr A J Borchert (resigned 31.5.22)

**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 24<sup>th</sup> May 2023 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 2022.

**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: 16<sup>th</sup> June 2023

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		47,714	-	-	47,714	46,515
Investment income	2	19,072	-	-	19,072	18,238
Other income	3	<u>24,089</u>	<u>-</u>	<u>-</u>	<u>24,089</u>	<u>20,877</u>
<b>Total</b>		<u>90,875</u>	<u>-</u>	<u>-</u>	<u>90,875</u>	<u>85,630</u>
<b>EXPENDITURE ON Charitable activities</b>						
Church activities		<u>108,284</u>	<u>-</u>	<u>-</u>	<u>108,284</u>	<u>99,919</u>
Net gains/(losses) on investments		<u>(4,048)</u>	<u>(7,021)</u>	<u>(40,410)</u>	<u>(51,479)</u>	<u>46,716</u>
<b>NET INCOME/(EXPENDITURE)</b>		(21,457)	(7,021)	(40,410)	(68,888)	32,427
<b>Transfers between funds</b>	10	<u>6,983</u>	<u>-</u>	<u>(6,983)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(14,474)	(7,021)	(47,393)	(68,888)	32,427
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>74,621</u>	<u>68,992</u>	<u>397,085</u>	<u>540,698</u>	<u>508,271</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>60,147</u></u>	<u><u>61,971</u></u>	<u><u>349,692</u></u>	<u><u>471,810</u></u>	<u><u>540,698</u></u>

**German Speaking Lutheran Church  
in East Anglia**

**Statement of Financial Position  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	6	10,026	-	-	10,026	13,368
Investments	7	<u>33,709</u>	<u>61,971</u>	<u>349,692</u>	<u>445,372</u>	<u>506,851</u>
		43,735	61,971	349,692	455,398	520,219
<b>CURRENT ASSETS</b>						
Debtors	8	6,889	-	-	6,889	7,769
Cash at bank		<u>12,618</u>	<u>-</u>	<u>-</u>	<u>12,618</u>	<u>15,860</u>
		19,507	-	-	19,507	23,629
<b>CREDITORS</b>						
Amounts falling due within one year	9	<u>(3,095)</u>	<u>-</u>	<u>-</u>	<u>(3,095)</u>	<u>(3,150)</u>
<b>NET CURRENT ASSETS</b>		<u>16,412</u>	<u>-</u>	<u>-</u>	<u>16,412</u>	<u>20,479</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>60,147</u>	<u>61,971</u>	<u>349,692</u>	<u>471,810</u>	<u>540,698</u>
<b>NET ASSETS</b>		<u><u>60,147</u></u>	<u><u>61,971</u></u>	<u><u>349,692</u></u>	<u><u>471,810</u></u>	<u><u>540,698</u></u>

The notes form part of these financial statements

**German Speaking Lutheran Church  
in East Anglia**

**Statement of Financial Position - continued  
31 December 2022**

<b>FUNDS</b>	10		
Unrestricted funds:			
General fund		58,147	72,621
Budget for new vehicle		<u>2,000</u>	<u>2,000</u>
		<u>60,147</u>	<u>74,621</u>
Restricted funds:			
Pastor's salary reserve fund		61,971	68,992
Endowment funds:			
Endowed Investments		<u>349,692</u>	<u>397,085</u>
<b>TOTAL FUNDS</b>		<u>471,810</u>	<u>540,698</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24<sup>th</sup> May 2023 and were signed on its behalf by:

Mrs H O'Kane  
Trustee

Dr G Goldbeck  
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**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 2022**

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Investment income	<u>19,072</u>	<u>18,238</u>

**3. OTHER INCOME**

	2022	2021
	£	£
Bazaars, sales, sommerfest etc	2,957	1,848
Other income	2,051	1,673
Weekend retreat	2,502	4,819
Rental Income	13,466	8,966
Collections for Charities	<u>3,113</u>	<u>3,571</u>
	<u>24,089</u>	<u>20,877</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

Trustees were reimbursed a total of £278 (2021: £604) in relation to expenses incurred in their capacity as trustees. In addition, the German Church Pastor, who is also a Trustee, was reimbursed a total of £6,007 incurred in the course of her work as minister of the church.

**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 £57,500 (2021: £52,000).

**6. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>16,710</u>
<b>DEPRECIATION</b>	
At 1 January 2022	3,342
Charge for year	<u>3,342</u>
At 31 December 2022	<u>6,684</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>10,026</u>
At 31 December 2021	<u>13,368</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. FIXED ASSET INVESTMENTS

	2022	2021
	£	£
Shares	444,372	505,851
Other	<u>1,000</u>	<u>1,000</u>
	<u>445,372</u>	<u>506,851</u>

Additional information as follows:

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	505,851
Disposals	(10,000)
Revaluations	<u>(51,479)</u>
At 31 December 2022	<u>444,372</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>444,372</u>
At 31 December 2021	<u>505,851</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2022	2021
	£	£
National savings & income bond	<u>1,000</u>	<u>1,000</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Gift Aid tax claim	6,639	6,026
Prepayments	<u>250</u>	<u>1,743</u>
	<u>6,889</u>	<u>7,769</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	295	350
Other creditors	<u>2,800</u>	<u>2,800</u>
	<u>3,095</u>	<u>3,150</u>

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	72,621	(21,457)	6,983	58,147
Budget for new vehicle	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	74,621	(21,457)	6,983	60,147
<b>Restricted funds</b>				
Pastor's salary reserve fund	68,992	(7,021)	-	61,971
<b>Endowment funds</b>				
Endowed Investments	397,085	(40,410)	(6,983)	349,692
	<u>540,698</u>	<u>(68,888)</u>	<u>-</u>	<u>471,810</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	90,875	(108,284)	(4,048)	(21,457)
<b>Restricted funds</b>				
Pastor's salary reserve fund	-	-	(7,021)	(7,021)
<b>Endowment funds</b>				
Endowed Investments	-	-	(40,410)	(40,410)
	<u>90,875</u>	<u>(108,284)</u>	<u>(51,479)</u>	<u>(68,888)</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	85,629	(99,919)	3,838	(10,452)
<b>Restricted funds</b>				
Pastor's salary reserve fund	-	-	6,322	6,322
<b>Endowment funds</b>				
Endowed Investments	1	-	36,556	36,557
<b>TOTAL FUNDS</b>	<u>85,630</u>	<u>(99,919)</u>	<u>46,716</u>	<u>32,427</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	80,204	(31,909)	9,852	58,147
Property maintenance	553	-	(553)	-
Budget for new vehicle	-	-	2,000	2,000
	80,757	(31,909)	11,299	60,147
<b>Restricted funds</b>				
Pastor's salary reserve fund	62,670	(699)	-	61,971
<b>Endowment funds</b>				
Endowed Investments	364,844	(3,853)	(11,299)	349,692
<b>TOTAL FUNDS</b>	<u>508,271</u>	<u>(36,461)</u>	<u>-</u>	<u>471,810</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 £
<b>Unrestricted funds</b>				
General fund	176,504	(208,203)	(210)	(31,909)
<b>Restricted funds</b>				
Pastor's salary reserve fund	-	-	(699)	(699)
<b>Endowment funds</b>				
Endowed Investments	1	-	(3,854)	(3,853)
<b>TOTAL FUNDS</b>	<u>176,505</u>	<u>(208,203)</u>	<u>(4,763)</u>	<u>(36,461)</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 2022.

**German Speaking Lutheran Church  
in East Anglia**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions	26,599	24,738
Donations	8,074	10,792
Gift aid recovered	6,638	6,026
Grants	2,947	3,124
Donations for Baptisms & Funer	625	633
Donated services & facilities	<u>2,831</u>	<u>1,202</u>
	47,714	46,515
<b>Investment income</b>		
Investment income	19,072	18,238
<b>Other income</b>		
Bazaars, sales, sommerfest etc	2,957	1,848
Other income	2,051	1,673
Weekend retreat	2,502	4,819
Rental Income	13,466	8,966
Collections for Charities	<u>3,113</u>	<u>3,571</u>
	<u>24,089</u>	<u>20,877</u>
<b>Total incoming resources</b>	90,875	85,630
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Pastoral candidates / Lay preachers	378	174
Hire of churches & halls	1,647	610
Congregation & services	1,424	1,909
Social work	-	173
Newsletter	611	887
Donations to charities	3,113	3,571
Bazaars, sales, sommerfest etc	957	156
Weekend retreat	6,457	5,230
Organist fees	1,842	944
Synod contribution	<u>57,500</u>	<u>52,000</u>
	73,929	65,654
<b>Support costs</b>		
<b>Management</b>		
Council tax	2,452	2,168
Insurance	1,402	1,335
Heat, light & water	3,395	2,034
Gardener, cleaner & admin	2,701	2,184
Property maintenance & refurbishment	10,372	13,090
Carried forward	<u>20,322</u>	<u>20,811</u>

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 2022**

	2022 £	2021 £
<b>Management</b>		
Brought forward	20,322	20,811
Motor vehicles depreciation	<u>3,342</u>	<u>3,342</u>
	23,664	24,153
<b>Governance costs</b>		
Telephone	596	656
Stationery and postage	1,102	1,560
Accountancy and legal fees	4,069	4,526
Motor and travel	<u>4,924</u>	<u>3,370</u>
	<u>10,691</u>	<u>10,112</u>
Total resources expended	<u>108,284</u>	<u>99,919</u>
<b>Net expenditure</b>	<u>(17,409)</u>	<u>(14,289)</u>