

# THE CONGREGATION AT GERMAN CHRIST CHURCH LONDON

England & Wales · Charity number 1149991

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08288370](#)

**Registered** 2012-11-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 78 Station Road  
London  
SW13 0LS

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**Website** [www.ev-kirche-london-west.org.uk](http://www.ev-kirche-london-west.org.uk)

## Activities

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**Objects:** THE OBJECT OF THE CONGREGATION IS THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE RITES, SERVICES AND DOCTRINES OF THE GERMAN PROTESTANT CHURCH, THROUGH THE PROVISION OF SERVICES AND PASTORAL CARE IN GERMAN FOR GERMAN SPEAKING PROTESTANT CHRISTIANS, AND THROUGH PREACHING, ADMINISTRATION OF SACRAMENTS AND RELIGIOUS INSTRUCTION BASED ON THE GOSPEL OF JESUS CHRIST AS TESTIFIED IN THE HOLY SCRIPTURE OF THE OLD AND NEW TESTAMENT, IN THE ECUMENICAL CREEDS OF THE ANCIENT CHURCH AND IN THE CONFESSIONAL DOCUMENTS OF THE REFORMATION AND THE THEOLOGICAL DECLARATION OF THE CONFESSING SYNOD OF THE GERMAN EVANGELICAL CHURCH OF BARMEN (1934).

**Activities:** The Object of the Congregation is the advancement of the Christian faith in accordance with the rites, services and doctrines of the German Protestant Church, through the provision of services and pastoral care in German for German speaking Protestant Christians, and through preaching, administration of Sacraments and religious instruction based on the Gospel of Jesus Christ.

## Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups

## Geography

- City Of Westminster

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-11-30 | £172,568 | £144,172    | -      | -         |
| 2023-11-30 | £120,274 | £117,587    | -      | -         |
| 2022-11-30 | £106,687 | £102,625    | -      | -         |
| 2021-11-30 | £100,448 | £98,423     | -      | -         |
| 2020-11-30 | £91,857  | £93,324     | -      | -         |

## Trustees

| Name                         | Role  | Appointed  |
|------------------------------|-------|------------|
| <b>Dr Sebastian Fuhrmann</b> | Chair | 2025-10-31 |
| Clemens Lansing              |       | 2023-11-29 |
| DR ARNOLD LUDWIG HOLLE       |       | 2013-10-13 |
| DR URSULA VOGT               |       | 2015-05-17 |
| Iris Goetz                   |       | 2024-03-19 |
| KARIN PURCELL                |       | 2012-11-27 |
| Tania Wright                 |       | 2023-11-29 |
| Tina Armbrust                |       | 2013-10-13 |
| sybille de vegvar            |       | 2021-12-01 |

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# Accounts

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**Registered number: 08288370**  
**Charity number: 1149991**

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 30 November 2024**

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Reference and Administrative Details of the Charity, its Trustees and Advisers**  
**For the Year Ended 30 November 2024**

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|                                  |                                                                                                                                                  |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Tina Armbrust<br>Arnold Holle<br>Karin Purcell<br>Ursula Vogt<br>Udo Bauer<br>Sybille de Vegvar<br>Tania Wright<br>Iris Goetz<br>Clemens Lansing |
| <b>Company registered number</b> | 08288370                                                                                                                                         |
| <b>Charity registered number</b> | 1149991                                                                                                                                          |
| <b>Registered office</b>         | 78 Station Road<br>Barnes<br>London<br>SW13 0LS                                                                                                  |
| <b>Accountants</b>               | UHY Hacker Young<br>Chartered Accountants<br>Thames House<br>Roman Square<br>Sittingbourne<br>Kent<br>ME10 4BJ                                   |
| <b>Bankers</b>                   | HSBC Bank Plc<br>237 Brompton Road<br>London<br>SW3 2ER                                                                                          |

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## **The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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### **Trustees' Report (continued) For the Year Ended 30 November 2024**

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The Directors, who are also the Trustees of The Congregation at German Christ Church London ('the Charity'), present their report and the unaudited financial statements for the year ended 30 November 2024.

#### **Reference and administrative details**

Reference and administrative information set out on page 1 forms part of this report. The Trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (Charities SORP (FRS 102) (second edition)).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Congregation at German Christ Church London is a charitable company limited by guarantee. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012. The Congregation at German Christ Church London took over the main managing tasks of running the German Christ Church in Knightsbridge, London, which was previously undertaken by the Incorporated Trustees of the German Christ Church London Charity (registered charity number 251120). The activities of the charitable company commenced on 1 April 2013.

The charitable company's objectives are clearly set out in the Memorandum and Articles of Association.

#### **Church buildings**

The church building is owned by the Incorporated Trustees of the German Christ Church London Charity and leased to the Congregation at German Christ Church London on a peppercorn rent. As agreed between the two organisations, the Congregation at German Christ Church London also holds a restricted fund of £50,000 which is held on trust for the Incorporated Trustees of the German Christ Church London Charity within a 'Major Repair Fund'.

The Major Repair Fund may be used for items of significant expenditure in relation to the maintenance of the church building. The charitable company has agreed as part of its lease provision to contribute a sum of 5% of its annual membership contributions, currently capped at £5,000 per year, towards the Major Repair Fund which it will also hold for future use. The annual contribution will be reviewed every five years. The charitable company will report annually to the Trustees with regard to its contribution towards and use of the Major Repair Fund in accordance with the terms of its lease as tenant of the church building.

The Parsonage building is also owned by the Incorporated Trustees of the German Christ Church London Charity and provided to The Congregation at German Christ Church London charity on a peppercorn rent for serving Pastors of the German Christ Church to reside at this address during their period of employment. The Congregation at German Christ Church Charity makes an annual contribution of £4,000 to the Incorporated Trustees of the German Christ Church London Charity (to be adjusted for inflation every 5 years) towards cleaning, maintenance and decorating at the end of each pastor's tenancy upon vacation of the property as required. By separate arrangement, a proportion of this service charge is paid for by two other churches for who the pastor also serves. The Congregation at German Christ Church's share of the service charge was 45%.

#### **Method of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees, who are also Directors under company law. Trustees are elected under the terms of the Company's Memorandums and Articles of Association.

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## **The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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### **Trustees' Report (continued) For the Year Ended 30 November 2024**

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The Trustees, being members of the charitable company, who served during the year and up to the date of this report are listed on page 1. According to the Articles of Association, from November 2012, committee members are elected by the members and become Directors and Trustees for the time of their involvement in the committee.

#### **Risk management**

The Trustees have addressed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate its exposure to those risks.

The main risk the Congregation at German Christ Church London faces is a decline in membership numbers. There is a considerable turnover among the Germans living in London and thus in the membership of the congregation. The Trustees have addressed the current situation and implemented procedures to secure long term membership and have made an assessment that the charitable company remains a going concern for the foreseeable future.

## **OBJECTIVES AND ACTIVITIES**

### **Aims and Objectives**

The Object of the Congregation is the advancement of the Christian faith in accordance with the rites, services and doctrines of the German Protestant Church, through the provision of services and pastoral care in German for German speaking Protestant Christians, and through preaching, administration of Sacraments and religious instruction based on the Gospel of Jesus Christ as testified in the Holy Scripture of the Old and New Testament, in the ecumenical creeds of the Ancient Church and in the confessional documents of the Reformation and the 'Theological Declaration of the Confessing Synod of the German Evangelical Church of Barmen' (1934).

### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

## **ACHIEVEMENTS AND PERFORMANCE**

During the year from December 2023 to November 2024, 45 services were held at the German Christ Church and online. The attendance per service was between 8 and 80 people. Services are held in German. Occasionally ecumenical services as well as special celebrations are conducted bilingually (German and English), for example the Advent carol service which is organised jointly with the British-German Association (BGA).

After every service the congregation offers a well-attended social event with coffee, tea and German cake.

A team of volunteers provides a regular 'Sunday School' held monthly in parallel to the normal service in the Church. The Sunday School attendance varies greatly, between 0 and 5 children.

As of March, the congregation in Petersham merged with the Congregation at German Christchurch. Services in Petersham are held on a monthly basis.

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## **The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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### **Trustees' Report (continued) For the Year Ended 30 November 2024**

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As the pastor had to return to Germany prematurely at short notice in October 2023, the pastoral assistant as well as other volunteers were supporting the congregation in the interim. The congregation was also able to hire a part time pastor who has been supporting the congregation since July 2024. He is expected to return to Germany in July 2025 and a full time pastor will be starting in August 2025.

During the year there have been:

- 6 children baptised;
- 11 young people confirmed;
- 0 couples wedded and;
- 2 memorial services took place.

The congregation offers the following groups which meet regularly thus contributing to the life of the congregation:

- Tacheles – for age group 20 – 50;
- Kaffeeklatsch – for elderly congregation members;
- Gesprächskreis - theological discussion group
- Gemeinde unterwegs – bi-monthly guided tours to churches and other places of interests (in cooperation with the German churches in London East)

A major fund-raising event for the congregation life is the St Martin's Walk and Feast, held in November. In the past this brought together almost 1,000 participants, congregation members, parents with their children, members of the German community and neighbours of the church. The event in 2024 was held inside the church building and was much smaller than pre-pandemic.

A newsletter is sent on a quarterly basis to members and friends of the congregation. The website is now the main source for information for members. There is an additional short weekly newsletter sent out by email called "Mutmacher", which is very well received.

### **FINANCIAL REVIEW**

During the year to 30 November 2024, the charitable company received income of £172,568 (2023: £120,274) and contributed £143,449 (2023: £117,165) towards its charitable activities. The costs of raising funds of £723 (2023: £422) brings the total expenditure incurred by the charitable company to £144,172 (2023: £117,587). The accumulated funds at the year end are £853,574 (2023: £815,970).

The Congregation at German Christ Church London shares the cost of the pastor and other associated expenditure with two other churches in West London. This Parochial Area (PAB) incorporates the German churches of Knightsbridge, Petersham and Oxford. Included within income and expenditure for the year are amounts incurred directly by the PAB each year and this is used to fund these activities. During the year, the Congregation at German Christ Church London contributed £44,675 to the PAB (2023: £18,656). In addition, the PAB generated direct income of which £10,037 (2023: £13,462) related to the charity. Total costs of £75,166 (2023: £29,711) incurred by the PAB have been included within charitable activities in the Statement of Financial Activities.

### **Reserves policy**

It is the policy of the Trustees to hold a sum sufficient to cover any repair and construction work which might occur during the financial year. This has been set at £50,000 and this amount is held within restricted funds as a Major Repair Fund. As noted on page 2, the Major Repair Fund is increased each year by 5% of the annual membership contributions. Following expenditure of £9,032 (2023: £Nil) relating to building improvements, the

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## The Congregation at German Christ Church London

(A company limited by guarantee)

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### Trustees' Report (continued) For the Year Ended 30 November 2024

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balance of the Major Repair Fund at 30 November 2024 was £68,392 (2023: £72,547).

The Trustees consider the unrestricted reserves to be the fully distributable reserves of the charitable company. This is calculated as total unrestricted reserves less the value of fixed assets and amounts that have been designated. At 30 November 2024, designated funds totalled £345,109 (2023: £345,109), including fixed assets with a net book value of £151,746 (2023: £164,267), leaving freely distributable reserves of £440,073 (2023: £398,314). The Trustees recognise the need to hold reserves for the maintenance of core charitable activities in the event of income shortfalls. The Trustees have reviewed the level of unrestricted funds available to 30 November 2024 in accordance with this policy and have determined that the free reserves at the Balance Sheet date meet the objective.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

### Approval

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:  
  
F4CF180CE3974FE...

**Clemens Lansing**

Date: 29 September 2025

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Independent Examiner's Report**  
**For the Year Ended 30 November 2024**

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**Independent Examiner's Report to the Trustees of The Congregation at German Christ Church London ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2024.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

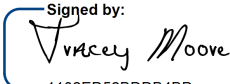
**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:   
1102ED52BDD84BD...

Tracey Moore BFP ACA

Dated: 29 September 2025

**UHY Hacker Young**  
Chartered Accountants  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the Year Ended 30 November 2024**

|                                                                 | <b>Note</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-----------------------------------------------------------------|-------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                                             |             |                                            |                                              |                                       |                                       |
| Donations and legacies                                          | 3           | 3,437                                      | 142,550                                      | 145,987                               | 95,573                                |
| Other trading activities                                        | 4           | -                                          | 13,244                                       | 13,244                                | 17,514                                |
| Investments                                                     | 5           | 1,392                                      | 11,945                                       | 13,337                                | 7,187                                 |
| <b>Total income</b>                                             |             | <b>4,829</b>                               | <b>167,739</b>                               | <b>172,568</b>                        | <b>120,274</b>                        |
| <b>Expenditure on:</b>                                          |             |                                            |                                              |                                       |                                       |
| Raising funds                                                   | 6,7         | -                                          | 723                                          | 723                                   | 422                                   |
| Charitable activities                                           |             | 12,469                                     | 130,980                                      | 143,449                               | 117,165                               |
| <b>Total expenditure</b>                                        |             | <b>12,469</b>                              | <b>131,703</b>                               | <b>144,172</b>                        | <b>117,587</b>                        |
| <b>Net (expenditure)/income before net gains on investments</b> |             | <b>(7,640)</b>                             | <b>36,036</b>                                | <b>28,396</b>                         | <b>2,687</b>                          |
| Net gains on investments                                        |             | -                                          | 9,208                                        | 9,208                                 | -                                     |
| <b>Net (expenditure)/income</b>                                 |             | <b>(7,640)</b>                             | <b>45,244</b>                                | <b>37,604</b>                         | <b>2,687</b>                          |
| Transfers between funds                                         | 17          | 3,485                                      | (3,485)                                      | -                                     | -                                     |
| <b>Net movement in funds</b>                                    |             | <b>(4,155)</b>                             | <b>41,759</b>                                | <b>37,604</b>                         | <b>2,687</b>                          |
| <b>Reconciliation of funds:</b>                                 |             |                                            |                                              |                                       |                                       |
| Total funds brought forward                                     |             | 72,547                                     | 743,423                                      | 815,970                               | 813,283                               |
| Net movement in funds                                           |             | (4,155)                                    | 41,759                                       | 37,604                                | 2,687                                 |
| <b>Total funds carried forward</b>                              |             | <b>68,392</b>                              | <b>785,182</b>                               | <b>853,574</b>                        | <b>815,970</b>                        |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 22 form part of these financial statements.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**  
**Registered number: 08288370**

**Balance Sheet**  
**As at 30 November 2024**

|                                                | Note | 2024<br>£             | 2023<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 11   | 151,746               | 164,267               |
| Investments                                    | 12   | 171,025               | -                     |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 13   | 22,469                | 16,212                |
| Investments                                    | 14   | 341,752               | -                     |
| Cash at bank and in hand                       |      | 171,276               | 642,571               |
|                                                |      | <u>535,497</u>        | <u>658,783</u>        |
| <b>Current liabilities</b>                     |      |                       |                       |
| Creditors: amounts falling due within one year | 15   | (4,694)               | (7,080)               |
| <b>Net current assets</b>                      |      | <u>530,803</u>        | <u>651,703</u>        |
| <b>Total net assets</b>                        |      | <u><u>853,574</u></u> | <u><u>815,970</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 17   | 68,392                | 72,547                |
| Unrestricted funds                             | 17   | 785,182               | 743,423               |
| <b>Total funds</b>                             |      | <u><u>853,574</u></u> | <u><u>815,970</u></u> |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Clemens Lansing**

DocuSigned by:  
  
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Date: 29 September 2025

The notes on pages 9 to 22 form part of these financial statements.

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

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**1. General information**

The Congregation at German Christ Church London is a charitable company registered in England and Wales, company registration number 08288370 and charity registration number 1149991. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012 and is governed by its memorandum and articles of association. The registered office is 78 Station Road, London, SW13 0LS. These financial statement are for the year ended 30 November 2024.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Congregation at German Christ Church London meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102):

- The requirements of Section 6, Statement of Changes in Equity; and
- The requirements of Section 7, Statement of Cash Flow.

The preparation of the financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the trustees' best judgement at the date of the financial statement, deviate from the actual circumstances, the original estimate and assumptions will be modified as appropriate in the year in which the circumstances change. The managing trustees consider that there are no key sources of estimates uncertainty.

**2.2 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charitable company is legally entitled to the income and the amount can be quantified with reasonable certainty.

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised on an accruals basis, inclusive of Value Added Tax.

Cost of raising funds comprise the costs incurred in connection with fund-raising activities and the preparations thereof.

Charitable activities expenditure comprise costs identifiable as wholly or mainly in support of the charitable company's objectives.

Governance costs comprise the costs of meeting statutory requirements, including accountancy fees.

The cost of donated services is only recognised in the Statement of Financial Activities where an estimate of the cost to the charitable company can be reliably made, that being the price that would be paid in an open market for the service or facility.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.4 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                       |                          |
|-----------------------|--------------------------|
| Fixtures and fittings | - Between 5 and 50 years |
|-----------------------|--------------------------|

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

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**2. Accounting policies (continued)**

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.7 Financial instruments**

The Charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loan balances. All financial assets and liabilities are payable within 12 months and are measured at the transaction price less provisions for impairment.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**3. Income from donations and legacies**

|                                     | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Donations</b>                    |                                            |                                              |                                       |                                       |
| Donations, legacies and collections | 3,407                                      | 108,196                                      | 111,603                               | 74,448                                |
| Gift aid                            | -                                          | 25,654                                       | 25,654                                | 11,085                                |
| Grants received                     | -                                          | 8,700                                        | 8,700                                 | 10,040                                |
| Donations                           | 30                                         | -                                            | 30                                    | -                                     |
| <b>Total 2023</b>                   | 30                                         | -                                            | 30                                    | -                                     |
| <b>Total 2024</b>                   | 3,437                                      | 142,550                                      | 145,987                               | 95,573                                |
| <i>Total 2023</i>                   | 3,801                                      | 91,772                                       | 95,573                                |                                       |

**4. Income from other trading activities**

**Income from fundraising events**

|                                     | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Weddings, funerals and christenings | -                                            | -                                     | 2,228                                 |
| Other fundraising events            | 2,374                                        | 2,374                                 | 7,476                                 |
| Rents received                      | 10,870                                       | 10,870                                | 7,810                                 |
| <b>Total 2024</b>                   | 13,244                                       | 13,244                                | 17,514                                |
| <i>Total 2023</i>                   | 17,514                                       | 17,514                                |                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**5. Investment income**

|                                      | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|--------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Income from local listed investments | -                                          | 3,963                                        | 3,963                                 | -                                     |
| Investment income - other            | 1,392                                      | 7,982                                        | 9,374                                 | 7,187                                 |
|                                      | <u>1,392</u>                               | <u>11,945</u>                                | <u>13,337</u>                         | <u>7,187</u>                          |
| <i>Total 2023</i>                    | <u>926</u>                                 | <u>6,261</u>                                 | <u>7,187</u>                          |                                       |

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                   | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Sundry costs      | 329                                          | 329                                   | 422                                   |
|                   | <u>329</u>                                   | <u>329</u>                            |                                       |
| <i>Total 2023</i> | <u>422</u>                                   | <u>422</u>                            |                                       |

**7. Investment management costs**

|                            | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|----------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Investment management fees | 394                                          | 394                                   | -                                     |
|                            | <u>394</u>                                   | <u>394</u>                            |                                       |

The Congregation at German Christ Church London  
(A company limited by guarantee)

Notes to the Financial Statements  
For the Year Ended 30 November 2024

8. Analysis of expenditure by activities

|                                | Activities<br>undertaken<br>directly<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------------|---------------------------------------------------|-----------------------------|-----------------------------|
| Synod and pastoral             | 49,942                                            | 49,942                      | 34,183                      |
| Community work and donations   | 10,545                                            | 10,545                      | 14,388                      |
| Service & building maintenance | 74,837                                            | 74,837                      | 63,535                      |
| Governance                     | 8,125                                             | 8,125                       | 5,059                       |
| <b>Total 2024</b>              | <b>143,449</b>                                    | <b>143,449</b>              | <b>117,165</b>              |
| <i>Total 2023</i>              | <i>117,165</i>                                    | <i>117,165</i>              |                             |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                               | <b>Synod and<br/>pastoral<br/>2024<br/>£</b> | <b>Community<br/>work and<br/>donations<br/>2024<br/>£</b> | <b>Service &amp;<br/>building<br/>maintenance<br/>2024<br/>£</b> | <b>Governance<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|----------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Depreciation                  | -                                            | -                                                          | 12,521                                                           | -                                | 12,521                                | 12,521                                |
| Synod fees                    | 9,327                                        | -                                                          | -                                                                | -                                | 9,327                                 | 24,131                                |
| Pastoral assistant            | 40,615                                       | -                                                          | -                                                                | -                                | 40,615                                | 10,052                                |
| Parish Work                   | -                                            | 7,108                                                      | -                                                                | -                                | 7,108                                 | 10,587                                |
| Donations to<br>charities     | -                                            | 3,437                                                      | -                                                                | -                                | 3,437                                 | 3,801                                 |
| Cleaning                      | -                                            | -                                                          | 4,143                                                            | -                                | 4,143                                 | 4,130                                 |
| Organist                      | -                                            | -                                                          | 7,062                                                            | -                                | 7,062                                 | 6,662                                 |
| Insurance                     | -                                            | -                                                          | 10,272                                                           | -                                | 10,272                                | 9,105                                 |
| Building costs                | -                                            | -                                                          | 5,778                                                            | -                                | 5,778                                 | 11,081                                |
| Repairs and<br>maintenance    | -                                            | -                                                          | 11,895                                                           | -                                | 11,895                                | 5,819                                 |
| Utilities                     | -                                            | -                                                          | 10,952                                                           | -                                | 10,952                                | 11,314                                |
| Travel costs                  | -                                            | -                                                          | 3,679                                                            | -                                | 3,679                                 | 1,797                                 |
| Office supplies               | -                                            | -                                                          | 751                                                              | -                                | 751                                   | 359                                   |
| Sundry                        | -                                            | -                                                          | 7,784                                                            | -                                | 7,784                                 | 747                                   |
| Independent<br>examiner's fee | -                                            | -                                                          | -                                                                | 4,200                            | 4,200                                 | 3,480                                 |
| Legal fees                    | -                                            | -                                                          | -                                                                | 102                              | 102                                   | -                                     |
| Secretarial                   | -                                            | -                                                          | -                                                                | 3,600                            | 3,600                                 | 1,324                                 |
| Bank charges                  | -                                            | -                                                          | -                                                                | 223                              | 223                                   | 255                                   |
|                               | <u>49,942</u>                                | <u>10,545</u>                                              | <u>74,837</u>                                                    | <u>8,125</u>                     | <u>143,449</u>                        | <u>117,165</u>                        |
| <b>Total 2023</b>             | <u><u>34,183</u></u>                         | <u><u>14,388</u></u>                                       | <u><u>63,535</u></u>                                             | <u><u>5,059</u></u>              | <u><u>117,165</u></u>                 |                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**9. Independent examiner's remuneration**

|                                                                                                                     | <b>2024</b> | <b>2023</b> |
|---------------------------------------------------------------------------------------------------------------------|-------------|-------------|
|                                                                                                                     | <b>£</b>    | <b>£</b>    |
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 4,200       | 3,400       |

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

The Trustees consider themselves the key management personnel of the Charity in charge of directing and controlling the Charity.

During the year ended 30 November 2024, no Trustee expenses have been incurred (2023 - £NIL).

**11. Tangible fixed assets**

|                       | <b>Furniture<br/>and<br/>equipment<br/>£</b> |
|-----------------------|----------------------------------------------|
| <b>Cost</b>           |                                              |
| At 1 December 2023    | 537,180                                      |
| At 30 November 2024   | 537,180                                      |
| <b>Depreciation</b>   |                                              |
| At 1 December 2023    | 372,913                                      |
| Charge for the year   | 12,521                                       |
| At 30 November 2024   | 385,434                                      |
| <b>Net book value</b> |                                              |
| At 30 November 2024   | 151,746                                      |
| At 30 November 2023   | 164,267                                      |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**12. Fixed asset investments**

|                     | <b>Listed<br/>investments<br/>£</b> |
|---------------------|-------------------------------------|
| <b>Valuation</b>    |                                     |
| Additions           | 161,817                             |
| Revaluations        | 9,208                               |
| At 30 November 2024 | <u>171,025</u>                      |

**Investment at market value comprise:**

|              | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|--------------|----------------------------------------------|---------------------------------------|
| Equities     | 126,174                                      | 126,174                               |
| Bonds        | 18,354                                       | 18,354                                |
| Alternatives | 22,164                                       | 22,164                                |
| Cash         | 4,333                                        | 4,333                                 |
|              | <u>171,025</u>                               | <u>171,025</u>                        |

**13. Debtors**

|                            | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|----------------------------|-------------------|-------------------|
| <b>Due within one year</b> |                   |                   |
| Amounts owed by the PAB    | 8,035             | 4,193             |
| Other debtors              | 1,275             | 934               |
| Accrued income             | 13,159            | 11,085            |
|                            | <u>22,469</u>     | <u>16,212</u>     |

**14. Current asset investments**

|                               | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-------------------------------|-------------------|-------------------|
| Unlisted investments (liquid) | <u>341,752</u>    | <u>-</u>          |

The Congregation at German Christ Church London  
(A company limited by guarantee)

Notes to the Financial Statements  
For the Year Ended 30 November 2024

15. Creditors: Amounts falling due within one year

|          | 2024<br>£ | 2023<br>£ |
|----------|-----------|-----------|
| Accruals | 4,694     | 7,080     |

16. Financial instruments

|                                                                        | 2024<br>£ | 2023<br>£ |
|------------------------------------------------------------------------|-----------|-----------|
| <b>Financial assets</b>                                                |           |           |
| Financial assets measured at fair value through income and expenditure | 513,028   | 642,571   |

Financial assets measured at fair value comprise cash at bank and in hand.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**17. Statement of funds**

**Statement of funds - current year**

|                                 | Balance at 1<br>December<br>2023<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>30<br>November<br>2024<br>£ |
|---------------------------------|---------------------------------------|-----------------------|-------------------------|--------------------------|-------------------------|-------------------------------------------|
| <b>Unrestricted funds</b>       |                                       |                       |                         |                          |                         |                                           |
| <b>Designated funds</b>         |                                       |                       |                         |                          |                         |                                           |
| Fixed Assets                    | 164,267                               | -                     | (12,521)                | -                        | -                       | 151,746                                   |
| Asset Replacement               | 109,422                               | -                     | -                       | 12,521                   | -                       | 121,943                                   |
| Church Accessibility            | 50,000                                | -                     | -                       | -                        | -                       | 50,000                                    |
| Pastoral Service                | 21,420                                | -                     | (9,327)                 | 9,327                    | -                       | 21,420                                    |
|                                 | <u>345,109</u>                        | <u>-</u>              | <u>(21,848)</u>         | <u>21,848</u>            | <u>-</u>                | <u>345,109</u>                            |
| <b>General funds</b>            |                                       |                       |                         |                          |                         |                                           |
| General Funds                   | <u>398,314</u>                        | <u>167,739</u>        | <u>(109,855)</u>        | <u>(25,333)</u>          | <u>9,208</u>            | <u>440,073</u>                            |
| <b>Total Unrestricted funds</b> | <u>743,423</u>                        | <u>167,739</u>        | <u>(131,703)</u>        | <u>(3,485)</u>           | <u>9,208</u>            | <u>785,182</u>                            |
| <b>Restricted funds</b>         |                                       |                       |                         |                          |                         |                                           |
| Donations to charities          | -                                     | 3,437                 | (3,437)                 | -                        | -                       | -                                         |
| Major repair fund               | <u>72,547</u>                         | <u>1,392</u>          | <u>(9,032)</u>          | <u>3,485</u>             | <u>-</u>                | <u>68,392</u>                             |
|                                 | <u>72,547</u>                         | <u>4,829</u>          | <u>(12,469)</u>         | <u>3,485</u>             | <u>-</u>                | <u>68,392</u>                             |
| <b>Total of funds</b>           | <u><u>815,970</u></u>                 | <u><u>172,568</u></u> | <u><u>(144,172)</u></u> | <u><u>-</u></u>          | <u><u>9,208</u></u>     | <u><u>853,574</u></u>                     |

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

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**17. Statement of funds (continued)**

Fixed Assets

This represents the net book value of the fixed assets held. This will be spent over the useful life of fixed assets as described in the accounting policies, in note 2.5.

Asset Replacement

This fund will be used for replacement of the fixed assets of the church as and when required. The value of the fixed asset depreciation will be transferred from general unrestricted funds to the Asset Replacement fund each year. The current year transfer represents the 2024 depreciation changes.

Church Accessibility

These funds have been designated for building improvements, in particular to ensure there is adequate access and facilities for everyone. Planning has already begun on this work and it is anticipated that this fund will be fully spent by 2024.

Pastoral Service

This represents the annual commitment to the pastoral service for the upcoming financial year which is paid to the Synod. At the 2022 AGM the synod decided that to cancel the annual commitment until 2027 and instead revise the amount due each year according to the cost. The amount for 2024 is the same as the previous year, valued at £9,327.

Donations to charities

Income collected from the congregation for a specific charity is placed in a restricted fund and paid to the relevant charity following this collection.

Carols and readings

This represents income received for the charity to host a carols and readings service for the community in December 2023. The full amount of this fund has been spent in the year ending 30 November 2023.

Major Repair Fund

As detailed more fully in the Trustees' Report, and in accordance with the transfer agreement held with the German Christ Church London Charity, £50,000 is held on trust by that charity for the use of maintenance and improvement works on the church when required. Per the church lease agreement, the Congregation at German Christ Church is required to make a repair contribution to this fund totalling 5% of membership income received in the year, and a transfer of £3,485 has therefore been made.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

|                                 | <i>Balance at<br/>1 December<br/>2022</i> | <i>Income</i>         | <i>Expenditure</i>      | <i>Transfers<br/>in/out</i> | <i>Balance at<br/>30<br/>November<br/>2023</i> |
|---------------------------------|-------------------------------------------|-----------------------|-------------------------|-----------------------------|------------------------------------------------|
|                                 | £                                         | £                     | £                       | £                           | £                                              |
| <b>Unrestricted funds</b>       |                                           |                       |                         |                             |                                                |
| <b>Designated funds</b>         |                                           |                       |                         |                             |                                                |
| Fixed Assets                    | 176,788                                   | -                     | (12,521)                | -                           | 164,267                                        |
| Asset Replacement               | 96,901                                    | -                     | -                       | 12,521                      | 109,422                                        |
| Church Accessibility            | 50,000                                    | -                     | -                       | -                           | 50,000                                         |
| Pastoral Service                | 21,420                                    | -                     | (24,131)                | 24,131                      | 21,420                                         |
|                                 | <u>345,109</u>                            | <u>-</u>              | <u>(36,652)</u>         | <u>36,652</u>               | <u>345,109</u>                                 |
| <b>General funds</b>            |                                           |                       |                         |                             |                                                |
| General Funds                   | <u>397,713</u>                            | <u>115,547</u>        | <u>(77,134)</u>         | <u>(37,812)</u>             | <u>398,314</u>                                 |
| <b>Total Unrestricted funds</b> | <u>742,822</u>                            | <u>115,547</u>        | <u>(113,786)</u>        | <u>(1,160)</u>              | <u>743,423</u>                                 |
| <b>Restricted funds</b>         |                                           |                       |                         |                             |                                                |
| Donations to charities          | -                                         | 3,801                 | (3,801)                 | -                           | -                                              |
| Carols and readings             | 1,691                                     | -                     | -                       | (1,691)                     | -                                              |
| Major repair fund               | 68,770                                    | 926                   | -                       | 2,851                       | 72,547                                         |
|                                 | <u>70,461</u>                             | <u>4,727</u>          | <u>(3,801)</u>          | <u>1,160</u>                | <u>72,547</u>                                  |
| <b>Total of funds</b>           | <u><u>813,283</u></u>                     | <u><u>120,274</u></u> | <u><u>(117,587)</u></u> | <u><u>-</u></u>             | <u><u>815,970</u></u>                          |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2024**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|
| Tangible fixed assets         | -                                          | 151,746                                      | 151,746                               |
| Fixed asset investments       | -                                          | 171,025                                      | 171,025                               |
| Current assets                | 68,392                                     | 467,105                                      | 535,497                               |
| Creditors due within one year | -                                          | (4,694)                                      | (4,694)                               |
| <b>Total</b>                  | <b>68,392</b>                              | <b>785,182</b>                               | <b>853,574</b>                        |

**Analysis of net assets between funds - prior period**

|                               | <i>Restricted<br/>funds<br/>2023<br/>£</i> | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|
| Tangible fixed assets         | -                                          | 164,267                                      | 164,267                               |
| Current assets                | 72,547                                     | 586,236                                      | 658,783                               |
| Creditors due within one year | -                                          | (7,080)                                      | (7,080)                               |
| <b>Total</b>                  | <b>72,547</b>                              | <b>743,423</b>                               | <b>815,970</b>                        |

**19. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 November 2023 (202: None).

**THE CONGREGATION AT GERMAN CHRIST CHURCH LONDON**

England & Wales - Charity number 1149991

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# Accounts

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 30 November 2023**

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Reference and Administrative Details of the Charity, its Trustees and Advisers**  
**For the Year Ended 30 November 2023**

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|                                  |                                                                                                                                                                                                                                                                                                     |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Tina Armbrust<br>Michael Grunert (resigned 29 November 2023)<br>Arnold Holle<br>Karin Purcell<br>Ursula Vogt<br>Lars Klehn (resigned 29 November 2023)<br>Udo Bauer<br>Sybille de Vegvar<br>Tania Wright<br>Iris Goetz (appointed 29 November 2023)<br>Clemens Lansing (appointed 29 November 2023) |
| <b>Company registered number</b> | 08288370                                                                                                                                                                                                                                                                                            |
| <b>Charity registered number</b> | 1149991                                                                                                                                                                                                                                                                                             |
| <b>Registered office</b>         | 78 Station Road<br>London<br>SW13 0LS                                                                                                                                                                                                                                                               |
| <b>Accountants</b>               | UHY Hacker Young<br>Chartered Accountants<br>Thames House<br>Roman Square<br>Sittingbourne<br>Kent<br>ME10 4BJ                                                                                                                                                                                      |
| <b>Bankers</b>                   | HSBC - Bank Plc<br>237 Brompton Road<br>London<br>SW3 2ER                                                                                                                                                                                                                                           |

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## **The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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### **Trustees' Report (continued) For the Year Ended 30 November 2023**

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The Directors, who are also the Trustees of The Congregation at German Christ Church London ('the Charity'), present their report and the unaudited financial statements for the year ended 30 November 2023.

#### **Reference and administrative details**

Reference and administrative information set out on page 1 forms part of this report. The Trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (Charities SORP (FRS 102) (second edition)).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Congregation at German Christ Church London is a charitable company limited by guarantee. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012. The Congregation at German Christ Church London took over the main managing tasks of running the German Christ Church in Knightsbridge, London, which was previously undertaken by the Incorporated Trustees of the German Christ Church London Charity (registered charity number 251120). The activities of the charitable company commenced on 1 April 2013.

The charitable company's objectives are clearly set out in the Memorandum and Articles of Association.

#### **Church buildings**

The church building is owned by the Incorporated Trustees of the German Christ Church London Charity and leased to the Congregation at German Christ Church London on a peppercorn rent. As agreed between the two organisations, the Congregation at German Christ Church London also holds a restricted fund of £50,000 which is held on trust for the Incorporated Trustees of the German Christ Church London Charity within a 'Major Repair Fund'.

The Major Repair Fund may be used for items of significant expenditure in relation to the maintenance of the church building. The charitable company has agreed as part of its lease provision to contribute a sum of 5% of its annual membership contributions, currently capped at £5,000 per year, towards the Major Repair Fund which it will also hold for future use. The annual contribution will be reviewed every five years. The charitable company will report annually to the Trustees with regard to its contribution towards and use of the Major Repair Fund in accordance with the terms of its lease as tenant of the church building.

The Parsonage building is also owned by the Incorporated Trustees of the German Christ Church London Charity and provided to The Congregation at German Christ Church London charity on a peppercorn rent for serving Pastors of the German Christ Church to reside at this address during their period of employment. The Congregation at German Christ Church Charity makes an annual contribution of £4,000 to the Incorporated Trustees of the German Christ Church London Charity (to be adjusted for inflation every 5 years) towards cleaning, maintenance and decorating at the end of each pastor's tenancy upon vacation of the property as required. By separate arrangement, a proportion of this service charge is paid for by two other churches for who the pastor also serves. The Congregation at German Christ Church's share of the service charge was 45%.

#### **Method of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees, who are also Directors under company law. Trustees are elected under the terms of the Company's Memorandums and Articles of Association.

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## **The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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### **Trustees' Report (continued) For the Year Ended 30 November 2023**

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The Trustees, being members of the charitable company, who served during the year and up to the date of this report are listed on page 1. According to the Articles of Association, from November 2012, committee members are elected by the members and become Directors and Trustees for the time of their involvement in the committee.

#### **Risk management**

The Trustees have addressed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate its exposure to those risks.

The main risk the Congregation at German Christ Church London faces is a decline in membership numbers. There is a considerable turnover among the Germans living in London and thus in the membership of the congregation. The Trustees have addressed the current situation and implemented procedures to secure long term membership and have made an assessment that the charitable company remains a going concern for the foreseeable future.

## **OBJECTIVES AND ACTIVITIES**

### **Aims and Objectives**

The Object of the Congregation is the advancement of the Christian faith in accordance with the rites, services and doctrines of the German Protestant Church, through the provision of services and pastoral care in German for German speaking Protestant Christians, and through preaching, administration of Sacraments and religious instruction based on the Gospel of Jesus Christ as testified in the Holy Scripture of the Old and New Testament, in the ecumenical creeds of the Ancient Church and in the confessional documents of the Reformation and the 'Theological Declaration of the Confessing Synod of the German Evangelical Church of Barmen' (1934).

### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

## **ACHIEVEMENTS AND PERFORMANCE**

During the year from December 2022 to November 2023, 56 services were held at the German Christ Church and online. The attendance per service was between 8 and 80 people. Services are held in German. Occasionally ecumenical services as well as special celebrations are conducted bilingually (German and English), for example the Advent carol service which is organized jointly with the British-German Association (BGA).

After every service the congregation offers a well-attended social event with coffee, tea and German cake.

A team of volunteers provides a regular 'Sunday School' held monthly in parallel to the normal service in the Church. The Sunday School attendance varies greatly, between 0 and 5 children.

During the year there have been:

- 8 children baptized;
- 3 young people confirmed;
- 3 couples wedded and;
- 1 memorial service took place.

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## **The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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### **Trustees' Report (continued) For the Year Ended 30 November 2023**

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The congregation offers the following groups which meet regularly thus contributing to the life of the congregation:

- Tacheles – for age group 20 – 50;
- Kaffeeklatsch – for elderly congregation members;
- Gesprächskreis - theological discussion group
- Gemeinde unterwegs – bi-monthly guided tours to churches and other places of interests (in cooperation with the German churches in London East)

A major fundraising event for the congregation life is the St Martin's Walk and Feast, held in November. In the past this brought together almost 1,000 participants, congregation members, parents with their children, members of the German community and neighbours of the church. The event in 2023 was held inside the church building and was much smaller than pre-pandemic. The plan is to increase attendance for this event again in future years.

A newsletter is sent on a quarterly basis to members and friends of the congregation. The website is now the main source for information for members. There is an additional short weekly newsletter sent out by email called "Mutmacher", which is very well received.

The pastor had to return to Germany at short notice in October leaving the congregation earlier than expected. The Pastoral assistant as well as other volunteer are supporting the congregation in the interim. The Trustees have been in close contact with the Synod as well as the Church in Germany to find an interim solution until the post can be filled with a permanent pastor in the summer of 2025. An interim part time pastor has been supporting the congregation since July 2024.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**The Congregation at German Christ Church London**

**(A company limited by guarantee)**

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**Trustees' Report (continued)**  
**For the Year Ended 30 November 2023**

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**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**Approval**

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:  
  
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**Clemens Lansing**

Date: 27 September 2024

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Independent Examiner's Report**  
**For the Year Ended 30 November 2023**

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**Independent Examiner's Report to the Trustees of The Congregation at German Christ Church London ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 27 September 2024

Tracey Moore BFP ACA

**UHY Hacker Young**  
Chartered Accountants  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the Year Ended 30 November 2023**

|                                    | <b>Note</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|------------------------------------|-------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |                                            |                                              |                                       |                                       |
| Donations and legacies             | 3           | 3,801                                      | 91,772                                       | 95,573                                | 98,318                                |
| Other trading activities           | 4           | -                                          | 17,514                                       | 17,514                                | 7,967                                 |
| Investments                        | 5           | 926                                        | 6,261                                        | 7,187                                 | 402                                   |
| <b>Total income</b>                |             | <b>4,727</b>                               | <b>115,547</b>                               | <b>120,274</b>                        | <b>106,687</b>                        |
| <b>Expenditure on:</b>             |             |                                            |                                              |                                       |                                       |
| Raising funds                      | 6           | -                                          | 422                                          | 422                                   | 762                                   |
| Charitable activities              | 7           | 3,801                                      | 113,364                                      | 117,165                               | 101,863                               |
| <b>Total expenditure</b>           |             | <b>3,801</b>                               | <b>113,786</b>                               | <b>117,587</b>                        | <b>102,625</b>                        |
| <b>Net income</b>                  |             | <b>926</b>                                 | <b>1,761</b>                                 | <b>2,687</b>                          | <b>4,062</b>                          |
| Transfers between funds            | 14          | 1,160                                      | (1,160)                                      | -                                     | -                                     |
| <b>Net movement in funds</b>       |             | <b>2,086</b>                               | <b>601</b>                                   | <b>2,687</b>                          | <b>4,062</b>                          |
| <b>Reconciliation of funds:</b>    |             |                                            |                                              |                                       |                                       |
| Total funds brought forward        |             | 70,461                                     | 742,822                                      | 813,283                               | 809,221                               |
| Net movement in funds              |             | 2,086                                      | 601                                          | 2,687                                 | 4,062                                 |
| <b>Total funds carried forward</b> |             | <b>72,547</b>                              | <b>743,423</b>                               | <b>815,970</b>                        | <b>813,283</b>                        |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**  
**Registered number: 08288370**

**Balance Sheet**  
**As at 30 November 2023**

|                                                | <b>Note</b> | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|------------------------------------------------|-------------|-------------------------|-------------------------|
| <b>Fixed assets</b>                            |             |                         |                         |
| Tangible assets                                | 10          | 164,267                 | 176,788                 |
| <b>Current assets</b>                          |             |                         |                         |
| Debtors                                        | 11          | 16,212                  | 25,350                  |
| Cash at bank and in hand                       |             | 642,571                 | 622,094                 |
|                                                |             | <u>658,783</u>          | <u>647,444</u>          |
| Creditors: amounts falling due within one year | 12          | (7,080)                 | (10,949)                |
| <b>Net current assets</b>                      |             | <u>651,703</u>          | <u>636,495</u>          |
| <b>Total net assets</b>                        |             | <u><u>815,970</u></u>   | <u><u>813,283</u></u>   |
| <b>Charity funds</b>                           |             |                         |                         |
| Restricted funds                               | 14          | 72,547                  | 70,461                  |
| Unrestricted funds                             | 14          | 743,423                 | 742,822                 |
| <b>Total funds</b>                             |             | <u><u>815,970</u></u>   | <u><u>813,283</u></u>   |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 September 2024  
and signed on their behalf by:

DocuSigned by:  
  
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**Clemens Lansing**

The notes on pages 9 to 20 form part of these financial statements.

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

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**1. General information**

The Congregation at German Christ Church London is a charitable company registered in England and Wales, company registration number 08288370 and charity registration number 1149991. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012 and is governed by its memorandum and articles of association. The registered office is 78 Station Road, London, SW13 0LS. These financial statement are for the year ended 30 November 2023.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Congregation at German Christ Church London meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102):

- The requirements of Section 6, Statement of Changes in Equity; and
- The requirements of Section 7, Statement of Cash Flow.

The preparation of the financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the trustees' best judgement at the date of the financial statement, deviate from the actual circumstances, the original estimate and assumptions will be modified as appropriate in the year in which the circumstances change. The managing trustees consider that there are no key sources of estimates uncertainty.

**2.2 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charitable company is legally entitled to the income and the amount can be quantified with reasonable certainty.

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised on an accruals basis, inclusive of Value Added Tax.

Cost of raising funds comprise the costs incurred in connection with fund-raising activities and the preparations thereof.

Charitable activities expenditure comprise costs identifiable as wholly or mainly in support of the charitable company's objectives.

Governance costs comprise the costs of meeting statutory requirements, including accountancy fees.

The cost of donated services is only recognised in the Statement of Financial Activities where an estimate of the cost to the charitable company can be reliably made, that being the price that would be paid in an open market for the service or facility.

**2.4 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                       |                          |
|-----------------------|--------------------------|
| Fixtures and fittings | - Between 5 and 50 years |
|-----------------------|--------------------------|

**2.6 Financial instruments**

The Charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loan balances. All financial assets and liabilities are payable within 12 months and are measured at the transaction price less provisions for impairment.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**2. Accounting policies (continued)**

**2.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|                                     | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Donations</b>                    |                                            |                                              |                                       |                                       |
| Donations, legacies and collections | 3,801                                      | 70,647                                       | 74,448                                | 58,775                                |
| Gift aid                            | -                                          | 11,085                                       | 11,085                                | 8,706                                 |
| Grants received                     | -                                          | 10,040                                       | 10,040                                | 30,837                                |
|                                     | <u>3,801</u>                               | <u>91,772</u>                                | <u>95,573</u>                         | <u>98,318</u>                         |
| <b>Total 2022</b>                   | <u>4,308</u>                               | <u>94,010</u>                                | <u>98,318</u>                         |                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**4. Income from other trading activities**

**Income from fundraising events**

|                                     | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Other fundraising events            | -                                            | -                                     | 2,679                                 |
| Weddings, funerals and christenings | 2,228                                        | 2,228                                 | 730                                   |
| Grants received                     | 7,476                                        | 7,476                                 | 633                                   |
| Rents received                      | 7,810                                        | 7,810                                 | 3,925                                 |
| <b>Total 2023</b>                   | <b>17,514</b>                                | <b>17,514</b>                         | <b>7,967</b>                          |
| <i>Total 2022</i>                   | <i>7,967</i>                                 | <i>7,967</i>                          |                                       |

**5. Investment income**

|                                               | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-----------------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Investment income - other foreign investments | 926                                        | 6,261                                        | 7,187                                 | 402                                   |
| <i>Total 2022</i>                             | <i>65</i>                                  | <i>337</i>                                   | <i>402</i>                            |                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                   | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Sundry costs      | 422                                          | 422                                   | 762                                   |
| <i>Total 2022</i> | <i>762</i>                                   | <i>762</i>                            |                                       |

**7. Analysis of expenditure by activities**

|                                | <b>Activities<br/>undertaken<br/>directly<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|--------------------------------|--------------------------------------------------------------|---------------------------------------|---------------------------------------|
| Synod and pastoral             | 34,183                                                       | 34,183                                | 33,188                                |
| Community work and donations   | 14,388                                                       | 14,388                                | 14,503                                |
| Service & building maintenance | 63,535                                                       | 63,535                                | 48,469                                |
| Governance                     | 5,059                                                        | 5,059                                 | 5,703                                 |
| <b>Total 2023</b>              | <b>117,165</b>                                               | <b>117,165</b>                        | <b>101,863</b>                        |
| <i>Total 2022</i>              | <i>101,863</i>                                               | <i>101,863</i>                        |                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                               | <b>Synod and<br/>pastoral<br/>2023<br/>£</b> | <b>Community<br/>work and<br/>donations<br/>2023<br/>£</b> | <b>Service &amp;<br/>building<br/>maintenance<br/>2023<br/>£</b> | <b>Governance<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|----------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Depreciation                  | -                                            | -                                                          | 12,521                                                           | -                                | 12,521                                | 12,521                                |
| Synod fees                    | 24,131                                       | -                                                          | -                                                                | -                                | 24,131                                | 24,389                                |
| Pastoral assistant            | 10,052                                       | -                                                          | -                                                                | -                                | 10,052                                | 8,799                                 |
| Parish Work                   | -                                            | 10,587                                                     | -                                                                | -                                | 10,587                                | 10,195                                |
| Donations to<br>charities     | -                                            | 3,801                                                      | -                                                                | -                                | 3,801                                 | 4,308                                 |
| Cleaning                      | -                                            | -                                                          | 4,130                                                            | -                                | 4,130                                 | 4,150                                 |
| Organist                      | -                                            | -                                                          | 6,662                                                            | -                                | 6,662                                 | 6,640                                 |
| Insurance                     | -                                            | -                                                          | 9,105                                                            | -                                | 9,105                                 | 5,646                                 |
| Building costs                | -                                            | -                                                          | 11,081                                                           | -                                | 11,081                                | 6,950                                 |
| Repairs and<br>maintenance    | -                                            | -                                                          | 5,819                                                            | -                                | 5,819                                 | 4,091                                 |
| Utilities                     | -                                            | -                                                          | 11,314                                                           | -                                | 11,314                                | 6,136                                 |
| Travel costs                  | -                                            | -                                                          | 1,797                                                            | -                                | 1,797                                 | 1,281                                 |
| Office supplies               | -                                            | -                                                          | 359                                                              | -                                | 359                                   | 849                                   |
| Sundry                        | -                                            | -                                                          | 747                                                              | -                                | 747                                   | 205                                   |
| Independent<br>examiner's fee | -                                            | -                                                          | -                                                                | 3,480                            | 3,480                                 | 3,600                                 |
| Secretarial                   | -                                            | -                                                          | -                                                                | 1,324                            | 1,324                                 | 1,876                                 |
| Bank charges                  | -                                            | -                                                          | -                                                                | 255                              | 255                                   | 227                                   |
|                               | <b>34,183</b>                                | <b>14,388</b>                                              | <b>63,535</b>                                                    | <b>5,059</b>                     | <b>117,165</b>                        | <b>101,863</b>                        |
| <b>Total 2022</b>             | <b>33,188</b>                                | <b>14,503</b>                                              | <b>48,469</b>                                                    | <b>5,703</b>                     | <b>101,863</b>                        |                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**8. Independent examiner's remuneration**

|                                                                                                                     | <b>2023</b> | <b>2022</b> |
|---------------------------------------------------------------------------------------------------------------------|-------------|-------------|
|                                                                                                                     | <b>£</b>    | <b>£</b>    |
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 3,400       | 2,500       |

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

The Trustees consider themselves the key management personnel of the Charity in charge of directing and controlling the Charity.

During the year ended 30 November 2023, no Trustee expenses have been incurred (2022 - £NIL).

**10. Tangible fixed assets**

|                       | <b>Furniture<br/>and<br/>equipment<br/>£</b> |
|-----------------------|----------------------------------------------|
| <b>Cost</b>           |                                              |
| At 1 December 2022    | 537,180                                      |
| At 30 November 2023   | 537,180                                      |
| <b>Depreciation</b>   |                                              |
| At 1 December 2022    | 360,392                                      |
| Charge for the year   | 12,521                                       |
| At 30 November 2023   | 372,913                                      |
| <b>Net book value</b> |                                              |
| At 30 November 2023   | 164,267                                      |
| At 30 November 2022   | 176,788                                      |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**11. Debtors**

|                            | <b>2023</b>   | <b>2022</b>   |
|----------------------------|---------------|---------------|
|                            | <b>£</b>      | <b>£</b>      |
| <b>Due within one year</b> |               |               |
| Amounts owed by the PAB    | 4,193         | 14,527        |
| Other debtors              | 934           | 2,117         |
| Accrued income             | 11,085        | 8,706         |
|                            | <u>16,212</u> | <u>25,350</u> |

**12. Creditors: Amounts falling due within one year**

|          | <b>2023</b>  | <b>2022</b>   |
|----------|--------------|---------------|
|          | <b>£</b>     | <b>£</b>      |
| Accruals | <u>7,080</u> | <u>10,949</u> |

**13. Financial instruments**

|                                                                        | <b>2023</b>    | <b>2022</b>    |
|------------------------------------------------------------------------|----------------|----------------|
|                                                                        | <b>£</b>       | <b>£</b>       |
| <b>Financial assets</b>                                                |                |                |
| Financial assets measured at fair value through income and expenditure | <u>642,571</u> | <u>622,094</u> |

Financial assets measured at fair value comprise cash at bank and in hand.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**14. Statement of funds**

**Statement of funds - current year**

|                                 | <b>Balance at 1<br/>December<br/>2022<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>in/out<br/>£</b> | <b>Balance at<br/>30<br/>November<br/>2023<br/>£</b> |
|---------------------------------|-------------------------------------------------|---------------------|--------------------------|-----------------------------------|------------------------------------------------------|
| <b>Unrestricted funds</b>       |                                                 |                     |                          |                                   |                                                      |
| <b>Designated funds</b>         |                                                 |                     |                          |                                   |                                                      |
| Fixed Assets                    | 176,788                                         | -                   | (12,521)                 | -                                 | 164,267                                              |
| Asset Replacement               | 96,901                                          | -                   | -                        | 12,521                            | 109,422                                              |
| Church Accessibility            | 50,000                                          | -                   | -                        | -                                 | 50,000                                               |
| Pastoral Service                | 21,420                                          | -                   | (24,131)                 | 24,131                            | 21,420                                               |
|                                 | <u>345,109</u>                                  | <u>-</u>            | <u>(36,652)</u>          | <u>36,652</u>                     | <u>345,109</u>                                       |
| <b>General funds</b>            |                                                 |                     |                          |                                   |                                                      |
| General Funds                   | <u>397,713</u>                                  | <u>115,547</u>      | <u>(77,134)</u>          | <u>(37,812)</u>                   | <u>398,314</u>                                       |
| <b>Total Unrestricted funds</b> | <u>742,822</u>                                  | <u>115,547</u>      | <u>(113,786)</u>         | <u>(1,160)</u>                    | <u>743,423</u>                                       |
| <b>Restricted funds</b>         |                                                 |                     |                          |                                   |                                                      |
| Donations to charities          | -                                               | 3,801               | (3,801)                  | -                                 | -                                                    |
| Carols and readings             | 1,691                                           | -                   | -                        | (1,691)                           | -                                                    |
| Major repair fund               | 68,770                                          | 926                 | -                        | 2,851                             | 72,547                                               |
|                                 | <u>70,461</u>                                   | <u>4,727</u>        | <u>(3,801)</u>           | <u>1,160</u>                      | <u>72,547</u>                                        |
| <b>Total of funds</b>           | <u>813,283</u>                                  | <u>120,274</u>      | <u>(117,587)</u>         | <u>-</u>                          | <u>815,970</u>                                       |

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**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

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**14. Statement of funds (continued)**

Fixed Assets

This represents the net book value of the fixed assets held. This will be spent over the useful life of fixed assets as described in the accounting policies, in note 2.5.

Asset Replacement

This fund will be used for replacement of the fixed assets of the church as and when required. The value of the fixed asset depreciation will be transferred from general unrestricted funds to the Asset Replacement fund each year. The current year transfer represents the 2023 depreciation changes.

Church Accessibility

These funds have been designated for building improvements, in particular to ensure there is adequate access and facilities for everyone. Planning has already begun on this work and it is anticipated that this fund will be fully spent by 2024.

Pastoral Service

This represents the annual commitment to the pastoral service for the upcoming financial year which is paid to the Synod. At the 2022 AGM the synod decided that to cancel the annual commitment until 2027 and instead revise the amount due each year according to the cost. The amount for 2023 is the same as the previous year, valued at £21,420.

Donations to charities

Income collected from the congregation for a specific charity is placed in a restricted fund and paid to the relevant charity following this collection.

Carols and readings

This represents income received for the charity to host a carols and readings service for the community in December 2023. The full amount of this fund has been spent in the year ending 30 November 2023.

Major Repair Fund

As detailed more fully in the Trustees' Report, and in accordance with the transfer agreement held with the German Christ Church London Charity, £50,000 is held on trust by that charity for the use of maintenance and improvement works on the church when required. Per the church lease agreement, the Congregation at German Christ Church is required to make a repair contribution to this fund totalling 5% of membership income received in the year, and a transfer of £2,851 has therefore been made.

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

|                                 | <i>Balance at<br/>1 December<br/>2021<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>30<br/>November<br/>2022<br/>£</i> |
|---------------------------------|-------------------------------------------------|---------------------|--------------------------|-----------------------------------|------------------------------------------------------|
| <b>Unrestricted funds</b>       |                                                 |                     |                          |                                   |                                                      |
| <b>Designated funds</b>         |                                                 |                     |                          |                                   |                                                      |
| Fixed Assets                    | 189,309                                         | -                   | (12,521)                 | -                                 | 176,788                                              |
| Asset Replacement               | 84,380                                          | -                   | -                        | 12,521                            | 96,901                                               |
| Church Accessibility            | 50,000                                          | -                   | -                        | -                                 | 50,000                                               |
| Pastoral Service                | 21,420                                          | -                   | (21,420)                 | 21,420                            | 21,420                                               |
|                                 | <u>345,109</u>                                  | <u>-</u>            | <u>(33,941)</u>          | <u>33,941</u>                     | <u>345,109</u>                                       |
| <b>General funds</b>            |                                                 |                     |                          |                                   |                                                      |
| General Funds                   | 396,171                                         | 102,314             | (64,376)                 | (36,396)                          | 397,713                                              |
|                                 | <u>396,171</u>                                  | <u>102,314</u>      | <u>(64,376)</u>          | <u>(36,396)</u>                   | <u>397,713</u>                                       |
| <b>Total Unrestricted funds</b> | <u>741,280</u>                                  | <u>102,314</u>      | <u>(98,317)</u>          | <u>(2,455)</u>                    | <u>742,822</u>                                       |
| <b>Restricted funds</b>         |                                                 |                     |                          |                                   |                                                      |
| Donations to charities          | -                                               | 4,308               | (4,308)                  | -                                 | -                                                    |
| Carols and readings             | 1,691                                           | -                   | -                        | -                                 | 1,691                                                |
| Major repair fund               | 66,250                                          | 65                  | -                        | 2,455                             | 68,770                                               |
|                                 | <u>67,941</u>                                   | <u>4,373</u>        | <u>(4,308)</u>           | <u>2,455</u>                      | <u>70,461</u>                                        |
| <b>Total of funds</b>           | <u>809,221</u>                                  | <u>106,687</u>      | <u>(102,625)</u>         | <u>-</u>                          | <u>813,283</u>                                       |

**The Congregation at German Christ Church London**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 30 November 2023**

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|
| Tangible fixed assets         | -                                          | 164,267                                      | 164,267                               |
| Current assets                | 72,547                                     | 586,236                                      | 658,783                               |
| Creditors due within one year | -                                          | (7,080)                                      | (7,080)                               |
| <b>Total</b>                  | <b>72,547</b>                              | <b>743,423</b>                               | <b>815,970</b>                        |

**Analysis of net assets between funds - prior year**

|                               | <i>Restricted<br/>funds<br/>2022<br/>£</i> | <i>Unrestricted<br/>funds<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|-------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|
| Tangible fixed assets         | -                                          | 176,788                                      | 176,788                               |
| Current assets                | 70,462                                     | 576,982                                      | 647,444                               |
| Creditors due within one year | -                                          | (10,949)                                     | (10,949)                              |
| <b>Total</b>                  | <b>70,462</b>                              | <b>742,821</b>                               | <b>813,283</b>                        |

**16. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 November 2023 (2022: None).

**17. Post balance sheet events**

During February 2024, the Petersham Congregation, who previously shared facilities with CGCCL, ceased to exist as a charity. The Petersham congregation has since merged into the German Christ Church London Congregation. All funds and assets were transferred over and now operate as one congregation. The shared facility costs will increase from February 2024.

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# Accounts

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Company number: 08288370  
Charity number: 1149991

**The Congregation at German Christ Church London**

**Financial Statements  
Year Ended 30 November 2022**

# **The Congregation at German Christ Church London**

## **Financial statements for the year ended 30 November 2022**

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# **The Congregation at German Christ Church London**

## **Reference and administrative information For the year ended 30 November 2022**

### **Directors and Trustees:**

Tina Armbrust  
Michael Grünert  
Arnold Holle  
Karin Purcell  
Ursula Vogt  
Lars Klehn  
Udo Bauer  
Sybille de Vegvar (appointed 29.11.2022)  
Tania Wright (appointed 29.11.2022)

### **Registered Office:**

78 Station Road  
London  
SW13 0LS

### **Bankers:**

HSBC – Bank PLC  
237 Brompton Road  
London  
SW3 2ER

### **Independent Examiner:**

Tracey Moore BFP ACA  
UHY Hacker Young  
Chartered Accountants  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

### **Constitution:**

The Congregation at German Christ Church London is a company limited by guarantee, number 08288370. It is registered in the United Kingdom as a charity, number 1149991 and is governed by its memorandum and articles of association.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2022**

The Directors, who are also the Trustees of The Congregation at German Christ Church London ('the Charity'), present their report and the unaudited financial statements for the year ended 30 November 2022.

### **Reference and administrative details**

Reference and administrative information set out on page 1 forms part of this report. The Trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (issued January 2021).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Congregation at German Christ Church London is a charitable company limited by guarantee. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012. The Congregation at German Christ Church London took over the main managing tasks of running the German Christ Church in Knightsbridge, London, which was previously undertaken by the Incorporated Trustees of the German Christ Church London Charity (registered charity number 251120). The activities of the charitable company commenced on 1 April 2013.

The charitable company's objectives are clearly set out in the Memorandum and Articles of Association.

### **Church buildings**

The church building is owned by the Incorporated Trustees of the German Christ Church London Charity and leased to the Congregation at German Christ Church London on a peppercorn rent. As agreed between the two organisations, the Congregation at German Christ Church London also holds a restricted fund of £50,000 which is held on trust for the Incorporated Trustees of the German Christ Church London Charity within a 'Major Repair Fund'.

The Major Repair Fund may be used for items of significant expenditure in relation to the maintenance of the church building. The charitable company has agreed as part of its lease provision to contribute a sum of 5% of its annual membership contributions, currently capped at £5,000 per year, towards the Major Repair Fund which it will also hold for future use. The annual contribution will be reviewed every five years. The charitable company will report annually to the Trustees with regard to its contribution towards and use of the Major Repair Fund in accordance with the terms of its lease as tenant of the church building.

The Parsonage building is also owned by the Incorporated Trustees of the German Christ Church London Charity and provided to The Congregation at German Christ Church London charity on a peppercorn rent for serving Pastors of the German Christ Church to reside at this address during their period of employment. The Congregation at German Christ Church Charity makes an annual contribution of £4,000 to the Incorporated Trustees of the German Christ Church London Charity (to be adjusted for inflation every 5 years) towards cleaning, maintenance and decorating at the end of each pastor's tenancy upon vacation of the property as required. By separate arrangement, a proportion of this service charge is paid for by two other churches for who the pastor also serves. The Congregation at German Christ Church's share of the service charge was 42% for the majority of the year. As of 1 September 2022 this increased to 45%.

### **Method of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees, who are also Directors under company law. Trustees are elected under the terms of the Company's Memorandums and Articles of Association.

The Trustees, being members of the charitable company, who served during the year and up to the date of this report are listed on page 1. According to the Articles of Association, from November 2012, committee members are elected by the members and become Directors and Trustees for the time of their involvement in the committee.

### **Risk management**

The Trustees have addressed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate its exposure to those risks.

The main risk the Congregation at German Christ Church London faces is a decline in membership numbers. The Brexit vote and the uncertainties about leaving the EU as well as the Covid-19 pandemic have increased that risk. There is a considerable turnover among the Germans living in London and thus in the membership of the congregation. The Trustees have addressed the current situation and implemented procedures to secure long term membership and have made an assessment that the charitable company remains a going concern for the foreseeable future.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2022**

### **OBJECTIVES AND ACTIVITIES**

#### **Aims and Objectives**

The Object of the Congregation is the advancement of the Christian faith in accordance with the rites, services and doctrines of the German Protestant Church, through the provision of services and pastoral care in German for German speaking Protestant Christians, and through preaching, administration of Sacraments and religious instruction based on the Gospel of Jesus Christ as testified in the Holy Scripture of the Old and New Testament, in the ecumenical creeds of the Ancient Church and in the confessional documents of the Reformation and the 'Theological Declaration of the Confessing Synod of the German Evangelical Church of Barmen' (1934).

#### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year from December 2021 to November 2022, 59 services were held at the German Christ Church and online. The attendance per service was between 8 and 80 people. Services are held in German. Occasionally ecumenical services as well as special celebrations are conducted bilingually (German and English), for example the Advent carol service which is organized jointly with the British-German Association (BGA).

After every service the congregation offers a well-attended social event with coffee, tea and German cake.

A team of volunteers provides a regular 'Sunday School' held monthly in parallel to the normal service in the Church. The Sunday School attendance varies greatly, between 0 and 5 children.

During the year there have been:

- 8 children baptized;
- 4 young people confirmed;
- 2 couples wedded and;
- 0 memorial service took place.

The congregation offers the following groups which meet regularly thus contributing to the life of the congregation:

- Tacheles – for age group 20 – 50;
- Kaffeeklatsch – for elderly congregation members;
- Gesprächskreis - theological discussion group
- Gemeinde unterwegs – bi-monthly guided tours to churches and other places of interests (in cooperation with the German churches in London East)

A major fund raising event for the congregation life is the St Martin's Walk and Feast, held in November. In the past this brought together almost 1,000 participants, congregation members, parents with their children, members of the German community and neighbours of the church. Coming out of the pandemic, the event in 2022 was held inside the church building and was hence much smaller. The plan is to increase attendance for this event again in future years.

A newsletter is sent on a quarterly basis to members and friends of the congregation. The website was redeveloped in 2022 and is now the main source for information for members. There is an additional short weekly newsletter sent out by email called "Mutmacher", which is very well received.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2022**

### **FINANCIAL REVIEW**

#### **Financial results**

During the year to 30 November 2022, the charitable company received income of £106,687 (2021: £100,448) and contributed £101,863 (2021: £98,381) towards its charitable activities. The costs of raising funds of £762 (2021: £42) brings the total expenditure incurred by the charitable company to £102,625 (2021: £98,423). The accumulated funds at the year-end are £813,283 (2021: £809,221).

The Congregation at German Christ Church London shares the cost of the pastor and other associated expenditure with two other churches in West London. This Parochial Area (PAB) incorporates the German churches of Knightsbridge, Petersham and Oxford. Included within income and expenditure for the year are amounts incurred directly by the PAB for activities relating to the Congregation at German Christ Church London. The charity makes a contribution to the PAB each year and this is used to fund these activities. During the year, the Congregation at German Christ Church London contributed £18,805 to the PAB (2021: £17,469). In addition, the PAB generated direct income of which £9,516 (2021: £13,188) relating to the charity. Total costs of £21,606 (2021: £28,694) incurred by the PAB have been included within charitable activities in the Statement of Financial Activities.

#### **Reserves policy**

It is the policy of the Trustees to hold a sum sufficient to cover any repair and construction work which might occur during the financial year. This has been set at £50,000 and this amount is held within restricted funds as a Major Repair Fund. As noted on page 2, the Major Repair Fund is increased each year by 5% of the annual membership contributions. Following expenditure of £nil (2021: £522) relating to building improvements, the balance of the Major Repair Fund at 30 November 2022 was £68,770 (2021: £66,250).

The Trustees consider the unrestricted reserves to be the freely distributable reserves of the charitable company. This is calculated as total unrestricted reserves less the value of fixed assets and amounts that have been designated. At 30 November 2022, designated funds totalled £345,109 (2021: £345,109), including fixed assets with a value of £176,788 (2021: £189,309), leaving freely distributable reserves of £397,713 (2021: £396,171). The Trustees recognise the need to hold reserves for the maintenance of core charitable activities in the event of income shortfalls. The Trustees have reviewed the level of unrestricted funds available at 30 November 2022 in accordance with this policy and have determined that the free reserves at the balance sheet date meet the objective.

### **PLANS FOR FUTURE PERIODS**

The next financial and liturgical year will start on 1 December 2022 with a busy Advent and Christmas season. This will include festive services, a join carol service with the British German Association and advent wreath making. The St Martin procession will take place in November 2023 with the size to be decided at a later stage.

Again, there are around 60 services scheduled, ecumenical services are planned and the ecumenical collaboration with other church institutions will be strengthened.

There will again be a confirmation class. All groups will continue to run independent events and attract new people.

Some uncertainty remains following the pandemic as members decided to leave the country. BREXIT makes it more difficult to find new members as visa restrictions are much higher for all new expats.

The trustees plan to continue the activities of the charitable company, taking into account the general economic conditions, which are likely to exist in the year ending 30 November 2023.

#### **Events since the end of the year**

The Covid 19 pandemic continues to have an impact on the congregation. Services are now being held both digitally and at the church.

The congregation is currently working with architects and the Incorporated Trustees of the German Christ Church London Charity on a plan to enhance the church building. This had been put on hold during the pandemic but has started again this year.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2022**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's external examiner is unaware; and
- the directors have taken all the steps that ought to have been taken as directors in order to be aware of any information needed by the charitable company's external examiner in connection with preparing its report and to establish that the charitable company's external examiner is aware of that information.

### **Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 29 November 2023 and signed on their behalf by:

Clemens Lansing  
Trustee

# **The Congregation at German Christ Church London**

## **Independent Examiner's Report to the Trustees of The Congregation at German Christ Church London**

I report to the charity's Trustees on the accounts of the company for the year ended 30 November 2022, which are set out on pages 7 to 15.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent Examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Tracey Moore BFP ACA  
UHY Hacker Young  
Chartered Accountants  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

Date: 29 November 2023

# The Congregation at German Christ Church London

## Statement of financial activities (incorporating an income and expenditure account) for the year ended 30 November 2022

|                                            | Notes | Restricted<br>£ | Unrestricted<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--------------------------------------------|-------|-----------------|-------------------|-----------------------------|-----------------------------|
| <b>Income and endowments</b>               |       |                 |                   |                             |                             |
| <b>Income from:</b>                        |       |                 |                   |                             |                             |
| Donations                                  | 3     | 4,308           | 94,010            | <b>98,318</b>               | 96,490                      |
| Raising funds                              | 4     | -               | 7,967             | <b>7,967</b>                | 3,895                       |
| Investments                                |       | 65              | 337               | <b>402</b>                  | 63                          |
| <b>Total income</b>                        |       | <b>4,373</b>    | <b>102,314</b>    | <b>106,687</b>              | 100,448                     |
| <b>Expenditure</b>                         |       |                 |                   |                             |                             |
| <b>Cost of raising funds</b>               |       |                 |                   |                             |                             |
| St Martin's procession and carols/readings |       | -               | 762               | 762                         | 42                          |
| <b>Charitable activities</b>               |       |                 |                   |                             |                             |
| Synod and pastoral                         | 5a    | -               | 33,188            | <b>33,188</b>               | 38,948                      |
| Community work and donations               | 5b    | 4,308           | 10,195            | <b>14,503</b>               | 8,270                       |
| Service and building maintenance           | 5c    | -               | 48,469            | <b>48,469</b>               | 45,584                      |
| Governance and other                       | 5d    | -               | 5,703             | <b>5,703</b>                | 5,579                       |
| <b>Total expenditure</b>                   |       | <b>4,308</b>    | <b>98,317</b>     | <b>102,625</b>              | 98,423                      |
| <b>Net income</b>                          |       | <b>65</b>       | <b>3,997</b>      | <b>4,062</b>                | 2,025                       |
| Transfers                                  |       | 2,455           | (2,455)           | -                           | -                           |
| <b>Net movement in funds</b>               |       | <b>2,520</b>    | <b>1,542</b>      | <b>4,062</b>                | 2,025                       |
| <b>Fund balances brought forward</b>       |       | 67,941          | 741,280           | 809,221                     | 807,196                     |
| <b>Fund balances carried forward</b>       |       | <b>70,461</b>   | <b>742,822</b>    | <b>813,283</b>              | <b>809,221</b>              |

All of the above results are derived from continuing activities.

The notes on page 9 to 15 form part of these financial statements.

# The Congregation at German Christ Church London

## Balance sheet as at 30 November 2022

|                                                     | Notes | 2022<br>£       | 2021<br>£ |
|-----------------------------------------------------|-------|-----------------|-----------|
| <b>Fixed Assets</b>                                 | 7     | <b>176,788</b>  | 189,309   |
| <b>Current assets</b>                               |       |                 |           |
| Debtors                                             | 8     | <b>25,350</b>   | 31,449    |
| Cash at bank and in hand                            |       | <b>622,094</b>  | 598,565   |
|                                                     |       | <b>647,444</b>  | 630,014   |
| <b>Creditors: amounts falling due within 1 year</b> | 9     | <b>(10,949)</b> | (10,102)  |
| <b>Net current assets</b>                           |       | <b>636,495</b>  | 619,912   |
| <b>Net assets</b>                                   | 12    | <b>813,283</b>  | 809,221   |
| <b>Funds</b>                                        |       |                 |           |
| Restricted funds                                    | 11    | <b>70,461</b>   | 67,941    |
| Unrestricted funds                                  | 10    | <b>742,822</b>  | 741,280   |
| <b>Total funds</b>                                  |       | <b>813,283</b>  | 809,221   |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibility for:

- (a) Ensuring that the Charitable Company keeps adequate accounting records which comply with Section 386 of the Act; and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company as at the financial year end and its results for the financial year in accordance with the requirements of Section 395 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the Charitable Company.

The financial statements were approved by the Trustees on 29 November 2023 and signed on their behalf by:

.....  
Clemens Lansing

Registered company number: 08288370

The notes on page 9 to 15 form part of these financial statements.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2022

### 1. General information

The Congregation at German Christ Church London is a charitable company registered in England and Wales, company registration number 08288370 and charity registration number 1149991. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012 and is governed by its memorandum and articles of association. The registered office is 78 Station Road, London, SW13 0LS. These financial statements are for the year ended 30 November 2022.

### 2. Principal accounting policies

#### a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2021) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

The Congregation at German Christ Church constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102):

- the requirements of Section 6, Statement of Changes in Equity; and
- the requirements of Section 7, Statement of Cash Flows.

The preparation of the financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the trustees' best judgement at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change. The managing trustees consider that there are no key sources of estimation uncertainty.

#### b) Income

All income is included in the Statement of Financial Activities (SOFA) when the charitable company is legally entitled to the income and the amount can be quantified with reasonable certainty.

#### c) Expenditure

Expenditure is recognised on an accruals basis, inclusive of Value Added Tax.

Costs of raising funds comprise the costs incurred in connection with fund-raising activities and the preparations thereof.

Charitable activities expenditure comprises costs identifiable as wholly or mainly in support of the charitable company's objectives.

Governance costs comprise the costs of meeting statutory requirements, including accountancy fees.

The cost of donated services is only recognised in the Statement of Financial Activities where an estimate of the cost to the charitable company can be reliably made, that being the price that would be paid in an open market for the service or facility.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2022

### 2. Principal accounting policies (continued)

#### d) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

#### e) Fixed Assets

Tangible fixed assets are stated at cost less depreciation and impairment. Fixed assets costing more than £1,000 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                         |                        |
|-------------------------|------------------------|
| Furniture and equipment | Between 5 and 50 years |
|-------------------------|------------------------|

#### f) Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity. The general fund therefore comprises those monies which may be used towards meeting the objectives of the Charity at the discretion of the Trustees.

Restricted funds are donations received from donors which may only be used for purposes specified by the donor.

Designated funds comprise funds that have been set aside at the discretion of the Board for specific purposes. The purposes and uses of the designated funds are set out in the notes of the financial statements.

#### g) Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loan balances. All financial assets and liabilities are payable within 12 months and are measured at the transaction price less provisions for impairment.

### 3. Donations

|                                     | 2022<br>£     | 2021<br>£     |
|-------------------------------------|---------------|---------------|
| Donations, legacies and collections | 58,775        | 70,958        |
| Gift aid                            | 8,706         | 11,314        |
| Grants received                     | 30,837        | 14,218        |
|                                     | <u>98,318</u> | <u>96,490</u> |

Included within donation income is £4,308 related to restricted funds (2021: £4,091).

### 4. Income from raising funds

|                                     | Restricted<br>£ | Unrestricted<br>£ | 2022<br>£    | 2021<br>£    |
|-------------------------------------|-----------------|-------------------|--------------|--------------|
| Weddings, funerals and christenings | -               | 730               | 730          | 350          |
| St Martin's procession market       |                 |                   |              |              |
| Grants received                     | -               | 633               | 633          | -            |
| Other fundraising events            | -               | 2,679             | 2,679        | 1,445        |
| Rents received                      | -               | 3,925             | 3,925        | 2,100        |
|                                     | <u>-</u>        | <u>7,967</u>      | <u>7,967</u> | <u>3,895</u> |

All income from raising funds in both 2022 and 2021 relate to unrestricted funds.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2022

### 5. Charitable activities

#### a) Synod and pastoral

|                    | Restricted<br>£ | Unrestricted<br>£ | 2022<br>£ | 2021<br>£ |
|--------------------|-----------------|-------------------|-----------|-----------|
| Synod fees         | -               | 24,389            | 24,389    | 21,840    |
| Pastoral assistant | -               | 8,799             | 8,799     | 17,108    |
|                    | -               | 33,188            | 33,188    | 38,948    |

All charitable activities in respect of the Synod and pastoral work in both 2022 and 2021 relate to unrestricted funds.

#### b) Community work and donations

|                        | Restricted<br>£ | Unrestricted<br>£ | 2022<br>£ | 2021<br>£ |
|------------------------|-----------------|-------------------|-----------|-----------|
| Parish work            | -               | 10,195            | 10,195    | 6,679     |
| Donations to charities | 4,308           | -                 | 4,308     | 1,591     |
|                        | 4,308           | 10,195            | 14,503    | 8,270     |

Included within community work and donation charitable expenditure is £4,308 relating to restricted funds (2021: £2,400).

#### c) Service & building maintenance

|                         | Restricted<br>£ | Unrestricted<br>£ | 2022<br>£ | 2021<br>£ |
|-------------------------|-----------------|-------------------|-----------|-----------|
| Cleaning                | -               | 4,150             | 4,150     | 4,000     |
| Organist                | -               | 6,640             | 6,640     | 5,700     |
| Insurance               | -               | 5,646             | 5,646     | 5,095     |
| Building costs          | -               | 6,950             | 6,950     | 3,410     |
| Repairs and maintenance | -               | 4,091             | 4,091     | 4,455     |
| Utilities               | -               | 6,136             | 6,136     | 7,527     |
| Travel costs            | -               | 1,281             | 1,281     | 1,606     |
| Office supplies         | -               | 849               | 849       | 706       |
| Sundry                  | -               | 205               | 205       | 564       |
| Depreciation            | -               | 12,521            | 12,521    | 12,521    |
|                         | -               | 48,469            | 48,469    | 45,584    |

Included within building costs is £nil relating to restricted funds (2021: £522).

#### d) Governance and other costs

|                                     | Restricted<br>£ | Unrestricted<br>£ | 2022<br>£      | 2021<br>£     |
|-------------------------------------|-----------------|-------------------|----------------|---------------|
| Independent examination fee         | -               |                   |                |               |
| Current year fee                    |                 | 3,600             | 3,600          | 3,600         |
| Over-accrual from prior year        |                 | -                 | -              | (180)         |
| Secretarial                         | -               | 1,876             | 1,876          | 2,135         |
| Bank charges                        | -               | 227               | 227            | 24            |
|                                     | -               | 5,703             | 5,703          | 5,579         |
| <b>Total charitable expenditure</b> | <b>4,308</b>    | <b>97,555</b>     | <b>101,863</b> | <b>98,381</b> |

All governance and other costs in both 2022 and 2021 relate to unrestricted funds. Included within Secretarial costs is £180 (2021: £930) paid to the Independent Examiner.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2022

### 6. Net movement in funds

Net movement in funds is stated after charging:

|                                  | 2022<br>£ | 2021<br>£ |
|----------------------------------|-----------|-----------|
| Depreciation                     | 12,521    | 12,521    |
| Fees for Independent Examination | 3,600     | 3,600     |

### 7. Fixed Assets

|                                           | Furniture &<br>Equipment<br>£ | Total<br>£     |
|-------------------------------------------|-------------------------------|----------------|
| <b>Cost</b>                               |                               |                |
| At 1 December 2021                        | 537,180                       | 537,180        |
| <b>At 30 November 2022</b>                | <b>537,180</b>                | <b>537,180</b> |
| <b>Depreciation</b>                       |                               |                |
| At 1 December 2021                        | 347,871                       | 347,871        |
| Charge for the Year                       | 12,521                        | 12,521         |
| <b>At 30 November 2022</b>                | <b>360,392</b>                | <b>360,392</b> |
| <b>Net book value at 30 November 2022</b> | <b>176,788</b>                | <b>176,788</b> |
| Net book value at 30 November 2021        | 189,309                       | 189,309        |

### 8. Debtors

|                         | 2022<br>£     | 2021<br>£     |
|-------------------------|---------------|---------------|
| Accrued income          | 8,706         | 11,314        |
| Amounts owed by the PAB | 14,527        | 7,811         |
| Other debtors           | 2,117         | 12,324        |
|                         | <b>25,350</b> | <b>31,449</b> |

### 9. Creditors: amounts falling due within one year

|                 | 2022<br>£     | 2021<br>£     |
|-----------------|---------------|---------------|
| Accruals        | 10,949        | 10,102        |
| Other creditors | -             | -             |
|                 | <b>10,949</b> | <b>10,102</b> |

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2022

### 10. Unrestricted funds – 2022

|                                   | At 1<br>December<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£  | At 30<br>November<br>2022<br>£ |
|-----------------------------------|-------------------------------|----------------|------------------|-----------------|--------------------------------|
| <b>General unrestricted funds</b> | <b>396,171</b>                | <b>102,314</b> | <b>(64,376)</b>  | <b>(36,396)</b> | <b>397,713</b>                 |
| <b>Designated funds:</b>          |                               |                |                  |                 |                                |
| Fixed Assets                      | 189,309                       | -              | (12,521)         | -               | 176,788                        |
| Asset Replacement                 | 84,380                        | -              | -                | 12,521          | 96,901                         |
| Church Accessibility              | 50,000                        | -              | -                | -               | 50,000                         |
| Pastoral Service                  | 21,420                        | -              | (21,420)         | 21,420          | 21,420                         |
|                                   | <u>741,280</u>                | <u>102,314</u> | <u>(98,317)</u>  | <u>(2,455)</u>  | <u>742,822</u>                 |

#### *Fixed Assets:*

This represents the net book value of the fixed assets held. This will be spent over useful life of the fixed assets as described in the accounting policies in note 2.e.

#### *Asset Replacement:*

This fund will be used for replacement of the fixed assets of the church as and when required. The value of the fixed asset depreciation will be transferred from general unrestricted funds to the Asset Replacement fund each year. The current year transfer represents both the 2022 depreciation charges.

#### *Church Accessibility:*

These funds have been designated for building improvements, in particular to ensure there is adequate access and facilities for everyone. Planning has already begun on this work and it is anticipated that this fund will be fully spent by 2023.

#### *Pastoral Service:*

This represents the annual commitment to the pastoral service for the upcoming financial year which is paid to the Synod. At the 2022 AGM the synod decided that to cancel the annual commitment until 2027 and instead revise the amount due each year according to the cost. The amount for 2022 is the same as the previous year, valued at £21,420.

### Unrestricted funds – 2021

|                                   | At 1<br>December<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£  | At 30<br>November<br>2021<br>£ |
|-----------------------------------|-------------------------------|---------------|------------------|-----------------|--------------------------------|
| <b>General unrestricted funds</b> | <b>398,445</b>                | <b>96,351</b> | <b>(61,980)</b>  | <b>(36,645)</b> | <b>396,171</b>                 |
| <b>Designated funds:</b>          |                               |               |                  |                 |                                |
| Fixed Assets                      | 201,830                       | -             | (12,521)         | -               | 189,309                        |
| Asset Replacement                 | 71,859                        | -             | -                | 12,521          | 84,380                         |
| Church Accessibility              | 50,000                        | -             | -                | -               | 50,000                         |
| Pastoral Service                  | 21,000                        | -             | (21,000)         | 21,420          | 21,420                         |
|                                   | <u>743,134</u>                | <u>96,351</u> | <u>(95,501)</u>  | <u>(2,704)</u>  | <u>741,280</u>                 |

### 11. Restricted funds – 2022

|                        | At 1<br>December<br>2021<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2022<br>£ |
|------------------------|-------------------------------|--------------|------------------|----------------|--------------------------------|
| Donations to charities | -                             | 4,308        | (4,308)          | -              | -                              |
| Carols and readings    | 1,691                         | -            | -                | -              | 1,691                          |
| Major repair fund      | 66,250                        | 65           | -                | 2,455          | 68,770                         |
|                        | <u>67,941</u>                 | <u>4,373</u> | <u>(4,308)</u>   | <u>2,455</u>   | <u>70,461</u>                  |

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2022

### 11. Restricted funds (continued)

#### *Donations to charities:*

Income collected from the congregation for a specific charity is placed in a restricted fund and paid to the relevant charity following this collection.

#### *Carols and readings*

This represents income received for the charity to host a carols and readings service for the community in December 2022. The full amount of this fund has been spent in the year ending 30 November 2022.

#### *Major Repair Fund:*

As detailed more fully in the Trustees' Report, and in accordance with the transfer agreement held with the German Christ Church London Charity, £50,000 is held on trust by that charity for the use of maintenance and improvement works on the church when required. Per the church lease agreement, the Congregation at German Christ Church is required to make a repair contribution to this fund totalling 5% of the membership income received in the year, and a transfer of £2,455 has therefore been made.

#### Restricted funds – 2021

|                        | At 1<br>December<br>2019<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2021<br>£ |
|------------------------|-------------------------------|--------------|------------------|----------------|--------------------------------|
| Donations to charities | -                             | 1,591        | (1,591)          | -              | -                              |
| Carols and readings    | -                             | 2,500        | (809)            | -              | 1,691                          |
| Major repair fund      | 64,062                        | 6            | (522)            | 2,704          | 66,250                         |
|                        | <u>64,062</u>                 | <u>4,097</u> | <u>(2,922)</u>   | <u>2,704</u>   | <u>67,941</u>                  |

### 12. Analysis of net assets between funds – 2022

|                | Restricted<br>Funds | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|----------------|---------------------|----------------------------|---------------------|
| Fixed assets   | -                   | 176,788                    | 176,788             |
| Current assets | 70,461              | 576,983                    | 647,444             |
| Liabilities    | -                   | (10,949)                   | (10,949)            |
|                | <u>70,461</u>       | <u>742,822</u>             | <u>813,283</u>      |

#### Analysis of net assets between funds – 2021

|                | Restricted<br>Funds | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|----------------|---------------------|----------------------------|---------------------|
| Fixed assets   | -                   | 189,309                    | 189,309             |
| Current assets | 67,941              | 562,073                    | 630,014             |
| Liabilities    | -                   | (10,102)                   | (10,102)            |
|                | <u>67,941</u>       | <u>741,280</u>             | <u>809,221</u>      |

### 13. Related party transactions

The charity has no employees (2021: none). The trustees consider themselves as comprising the key management personnel of the charity, in charge of directing and controlling the charity. The trustees received £nil remuneration and no benefits in kind for their services during the year (2021: £nil) and received no reimbursement of expenses (2021: £nil).

There are no related party transactions requiring disclosure (2021: none).

# **The Congregation at German Christ Church London**

## **Notes to the financial statements for the year ended 30 November 2022**

### **14. Status of Company**

The company is a charitable company limited by guarantee without share capital. Each member has agreed that, in the event of the charitable company being wound up, he or she will contribute £1 to the net assets. The number of members at 30 November 2022 was 9.

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# Accounts

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**The Congregation at German Christ Church London**

**Financial Statements  
Year Ended 30 November 2021**

# **The Congregation at German Christ Church London**

## **Financial statements for the year ended 30 November 2021**

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# **The Congregation at German Christ Church London**

## **Reference and administrative information For the year ended 30 November 2021**

### **Directors and Trustees:**

Tina Armbrust  
Michael Grünert  
Arnold Holle  
Karin Purcell  
Ursula Vogt  
Lars Klehn (appointed 16.11.2021)  
Udo Bauer (appointed 16.11.2021)  
Sybille de Vegvar (appointed 16.11.2021)

### **Registered Office:**

78 Station Road  
London  
SW13 0LS

### **Bankers:**

HSBC – Bank PLC  
237 Brompton Road  
London  
SW3 2ER

### **Constitution:**

The Congregation at German Christ Church London is a company limited by guarantee, number 08288370. It is registered in the United Kingdom as a charity, number 1149991 and is governed by its memorandum and articles of association.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2021**

The Directors, who are also the Trustees of The Congregation at German Christ Church London ('the Charity'), present their report and the unaudited financial statements for the year ended 30 November 2021.

### **Reference and administrative details**

Reference and administrative information set out on page 1 forms part of this report. The Trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (issued January 2020).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Congregation at German Christ Church London is a charitable company limited by guarantee. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012. The Congregation at German Christ Church London took over the main managing tasks of running the German Christ Church in Knightsbridge, London, which was previously undertaken by the Incorporated Trustees of the German Christ Church London Charity (registered charity number 251120). The activities of the charitable company commenced on 1 April 2013.

The charitable company's objectives are clearly set out in the Memorandum and Articles of Association.

### **Church buildings**

The church building is owned by the Incorporated Trustees of the German Christ Church London Charity and leased to the Congregation at German Christ Church London on a peppercorn rent. As agreed between the two organisations, the Congregation at German Christ Church London also holds a restricted fund of £50,000 which is held on trust for the Incorporated Trustees of the German Christ Church London Charity within a 'Major Repair Fund'.

The Major Repair Fund may be used for items of significant expenditure in relation to the maintenance of the church building. The charitable company has agreed as part of its lease provision to contribute a sum of 5% of its annual membership contributions, currently capped at £5,000 per year, towards the Major Repair Fund which it will also hold for future use. The annual contribution will be reviewed every five years. The charitable company will report annually to the Trustees with regard to its contribution towards and use of the Major Repair Fund in accordance with the terms of its lease as tenant of the church building.

The Parsonage building is also owned by the Incorporated Trustees of the German Christ Church London Charity and provided to The Congregation at German Christ Church London charity on a peppercorn rent for serving Pastors of the German Christ Church to reside at this address during their period of employment. The Congregation at German Christ Church Charity makes an annual contribution of £4,000 to the Incorporated Trustees of the German Christ Church London Charity (to be adjusted for inflation every 5 years) towards cleaning, maintenance and decorating at the end of each pastor's tenancy upon vacation of the property as required. By separate arrangement, a proportion of this service charge is paid for by two other churches for who the pastor also serves. The Congregation at German Christ Church's share of the service charge is 42%.

### **Method of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees, who are also Directors under company law. Trustees are elected under the terms of the Company's Memorandums and Articles of Association.

The Trustees, being members of the charitable company, who served during the year and up to the date of this report are listed on page 1. According to the Articles of Association, from November 2012, committee members are elected by the members and become Directors and Trustees for the time of their involvement in the committee.

### **Risk management**

The Trustees have addressed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate its exposure to those risks.

The main risk the Congregation at German Christ Church London faces is a decline in membership numbers. The Brexit vote and the uncertainties about leaving the EU as well as the Covid-19 pandemic have increased that risk. There is a considerable turnover among the Germans living in London and thus in the membership of the congregation. The Trustees have addressed the current situation and implemented procedures to secure long term membership and have made an assessment that the charitable company remains a going concern for the foreseeable future.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2021**

### **OBJECTIVES AND ACTIVITIES**

#### **Aims and Objectives**

The Object of the Congregation is the advancement of the Christian faith in accordance with the rites, services and doctrines of the German Protestant Church, through the provision of services and pastoral care in German for German speaking Protestant Christians, and through preaching, administration of Sacraments and religious instruction based on the Gospel of Jesus Christ as testified in the Holy Scripture of the Old and New Testament, in the ecumenical creeds of the Ancient Church and in the confessional documents of the Reformation and the 'Theological Declaration of the Confessing Synod of the German Evangelical Church of Barmen' (1934).

#### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year from December 2020 to November 2021, 60 services were held either at the German Christ Church or online due to the Covid pandemic. The attendance per service was between 8 and 60 people. Services are held in German. Occasionally ecumenical services as well as special celebrations are conducted bilingually (German and English), for example the Advent carol service which is organized jointly with the British-German Association (BGA). Some of the regular events had to be postponed through to Covid regulations. Some of the events where move to outside locations.

After every service the congregation offers a well-attended social event with coffee, tea and German cake. Due to the Covid pandemic the congregation offered a similar social event online directly after the services.

A team of volunteers provides a regular 'Sunday School' held in parallel to the normal service in the Church. The Sunday School attendance varies greatly, between 0 and 5 children.

During the year there have been:

- 7 children baptized;
- 0 young people confirmed;
- 1 couple wedded and;
- 2 memorial services took place.

The congregation offers the following groups which meet regularly thus contributing to the life of the congregation:

- Tacheles – for age group 20 – 50;
- Kaffeeklatsch – for elderly congregation members;
- Gesprächskreis - theological discussion group
- Gemeinde unterwegs – bi-monthly guided tours to churches and other places of interests (in cooperation with the German churches in London East)

Some of the groups were paused during lockdown.

A major fund raising event for the congregation life is the St Martin's Walk and Feast, held in November. This brings together almost 1,000 participants, congregation members, parents with their children, members of the German community and neighbours of the church. This is made possible by a huge volunteer team. In 2021 the event had to be cancelled due to the Covid pandemic.

A newsletter is sent on a quarterly basis to members and friends of the congregation. The website was redeveloped in 2021 and is now the main source for information for members.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2021**

### **FINANCIAL REVIEW**

#### **Financial results**

During the year to 30 November 2021, the charitable company received income of £100,448 (2020: £91,857) and contributed £98,381 (2020: £93,324) towards its charitable activities. The costs of raising funds of £42 (2020: £nil) brings the total expenditure incurred by the charitable company to £98,423 (2020: £93,324). The accumulated funds at the year end are £809,221 (2020: £807,196).

The Congregation at German Christ Church London shares the cost of the pastor and other associated expenditure with two other churches in West London. This Parochial Area (PAB) incorporates the German churches of Knightsbridge, Petersham and Oxford. Included within income and expenditure for the year are amounts incurred directly by the PAB for activities relating to the Congregation at German Christ Church London. The charity makes a contribution to the PAB each year and this is used to fund these activities. During the year, the Congregation at German Christ Church London contributed £17,469 to the PAB (2020: £17,469). In addition, the PAB generated direct income of which £13,188 (2020: £6,376) relating to the charity. Total costs of £28,694 (2020: £33,524) incurred by the PAB have been included within charitable activities in the Statement of Financial Activities.

#### **Reserves policy**

It is the policy of the Trustees to hold a sum sufficient to cover any repair and construction work which might occur during the financial year. This has been set at £50,000 and this amount is held within restricted funds as a Major Repair Fund. As noted on page 2, the Major Repair Fund is increased each year by 5% of the annual membership contributions. Following expenditure of £522 (2020: £8,890) relating to building improvements, the balance of the Major Repair Fund at 30 November 2021 was £66,250 (2020: £64,062).

The Trustees consider the unrestricted reserves to be the freely distributable reserves of the charitable company. This is calculated as total unrestricted reserves less the value of fixed assets and amounts that have been designated. At 30 November 2021, designated funds totalled £345,109 (2020: £344,689), including fixed assets with a value of £189,309 (2020: £201,830), leaving freely distributable reserves of £396,171 (2020: £398,445). The Trustees recognise the need to hold reserves for the maintenance of core charitable activities in the event of income shortfalls. The Trustees have reviewed the level of unrestricted funds available at 30 November 2021 in accordance with this policy and have determined that the free reserves at the balance sheet date meet the objective.

### **PLANS FOR FUTURE PERIODS**

The next financial and liturgical year will start on 1 December 2021. Due to Covid restrictions it remains unclear which of the regular events and services will take place. The Advent and Christmas season might happen online only, the joint carol services with the British German Association is cancelled, in Spring/Summer we will try to organise events for the congregation outside. If the St. Martin's procession goes ahead in the next financial year, it might happen in a smaller version than previous years.

Again, there are around 60 services scheduled, ecumenical services are planned and the ecumenical collaboration with other church institutions will be strengthened.

There will again be a confirmation class. All groups will continue to run independent events and attract new people.

Some uncertainty is created by the current pandemic because members decide to leave the country. BREXIT makes it more difficult to find new members because all new expats have much higher visa restrictions now.

The trustees plan to continue the activities of the charitable company, taking into account the general economic conditions, which are likely to exist in the year ending 30 November 2022.

#### **Events since the end of the year**

The Covid 19 pandemic has still a huge impact on the church. The change to digital services is still ongoing. Currently the reorganisation of groups and activities takes place but response from all age groups is slow. All people have to learn and trust the new measures in society.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2021**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's external examiner is unaware; and
- the directors have taken all the steps that ought to have been taken as directors in order to be aware of any information needed by the charitable company's external examiner in connection with preparing its report and to establish that the charitable company's external examiner is aware of that information.

### **Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 29 November 2022 and signed on their behalf by:



Michael Grünert  
Trustee

# The Congregation at German Christ Church London

## Independent Examiner's Report to the Trustees of The Congregation at German Christ Church London

I report to the charity's Trustees on the accounts of the company for the year ended 30 November 2021, which are set out on pages 7 to 15.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

DocuSigned by:  
  
DA15AED75D45453...

Heather Wheelhouse ACA  
BDO LLP  
55 Baker Street  
London  
W1U 7EU

Date 30 November 2022

BDO LLP is a limited liability partnership registered in England and Wales (with registered number C305127).

# The Congregation at German Christ Church London

## Statement of financial activities (incorporating an income and expenditure account) for the year ended 30 November 2021

|                                      | Notes | Restricted<br>£ | Unrestricted<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--------------------------------------|-------|-----------------|-------------------|-----------------------------|-----------------------------|
| <b>Income and endowments</b>         |       |                 |                   |                             |                             |
| <b>Income from:</b>                  |       |                 |                   |                             |                             |
| Donations                            | 3     | 4,091           | 92,399            | <b>96,490</b>               | 87,726                      |
| Raising funds                        | 4     | -               | 3,895             | <b>3,895</b>                | 3,190                       |
| Investments                          |       | 6               | 57                | <b>63</b>                   | 941                         |
| <b>Total income</b>                  |       | <b>4,097</b>    | <b>96,351</b>     | <b>100,448</b>              | 91,857                      |
| <b>Expenditure</b>                   |       |                 |                   |                             |                             |
| <b>Cost of raising funds</b>         |       |                 |                   |                             |                             |
| St Martin's procession               |       | -               | 42                | 42                          | -                           |
| <b>Charitable activities</b>         |       |                 |                   |                             |                             |
| Synod and pastoral                   | 5a    | -               | 38,948            | <b>38,948</b>               | 30,199                      |
| Community work and donations         | 5b    | 2,400           | 5,870             | <b>8,270</b>                | 7,733                       |
| Service and building maintenance     | 5c    | 522             | 45,062            | <b>45,584</b>               | 51,104                      |
| Governance and other                 | 5d    | -               | 5,579             | <b>5,579</b>                | 4,288                       |
| <b>Total expenditure</b>             |       | <b>2,922</b>    | <b>95,501</b>     | <b>98,423</b>               | 93,324                      |
| <b>Net income/(expenditure)</b>      |       | <b>1,175</b>    | <b>850</b>        | <b>2,025</b>                | (1,467)                     |
| Transfers                            |       | 2,704           | (2,704)           | -                           | -                           |
| <b>Net movement in funds</b>         |       | <b>3,879</b>    | <b>(1,854)</b>    | <b>2,025</b>                | (1,467)                     |
| <b>Fund balances brought forward</b> |       | 64,062          | 743,134           | 807,196                     | 808,663                     |
| <b>Fund balances carried forward</b> |       | <b>67,941</b>   | <b>741,280</b>    | <b>809,221</b>              | <b>807,196</b>              |

All of the above results are derived from continuing activities.

The notes on page 9 to 15 form part of these financial statements.

# The Congregation at German Christ Church London

## Balance sheet as at 30 November 2021

|                                                     | Notes | 2021<br>£       | 2020<br>£ |
|-----------------------------------------------------|-------|-----------------|-----------|
| <b>Fixed Assets</b>                                 | 7     | <b>189,309</b>  | 201,830   |
| <b>Current assets</b>                               |       |                 |           |
| Debtors                                             | 8     | <b>31,449</b>   | 18,351    |
| Cash at bank and in hand                            |       | <b>598,565</b>  | 599,201   |
|                                                     |       | <b>630,014</b>  | 617,552   |
| <b>Creditors: amounts falling due within 1 year</b> | 9     | <b>(10,102)</b> | (12,186)  |
| <b>Net current assets</b>                           |       | <b>619,912</b>  | 605,366   |
| <b>Net assets</b>                                   | 12    | <b>809,221</b>  | 807,196   |
| <b>Funds</b>                                        |       |                 |           |
| Restricted funds                                    | 11    | <b>67,941</b>   | 64,062    |
| Unrestricted funds                                  | 10    | <b>741,280</b>  | 743,134   |
| <b>Total funds</b>                                  |       | <b>809,221</b>  | 807,196   |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibility for:

- (a) Ensuring that the Charitable Company keeps adequate accounting records which comply with Section 386 of the Act; and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company as at the financial year end and its results for the financial year in accordance with the requirements of Section 395 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the Charitable Company.

The financial statements were approved by the Trustees on 29 November 2022 and signed on their behalf by:



Michael Grünert

Registered company number: 08288370

The notes on page 9 to 15 form part of these financial statements.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2021

### 1. General information

The Congregation at German Christ Church London is a charitable company registered in England and Wales, company registration number 08288370 and charity registration number 1149991. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012 and is governed by its memorandum and articles of association. The registered office is 55 Baker Street, London, W1U 7EU. These financial statements are for the year ended 30 November 2021.

### 2. Principal accounting policies

#### a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2020) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

The Congregation at German Christ Church constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In particular, the trustees have considered the impact of COVID-19 on the future activities of the charity. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102):

- the requirements of Section 6, Statement of Changes in Equity; and
- the requirements of Section 7, Statement of Cash Flows.

The preparation of the financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the trustees' best judgement at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change. The managing trustees consider that there are no key sources of estimation uncertainty.

#### b) Income

All income is included in the Statement of Financial Activities (SOFA) when the charitable company is legally entitled to the income and the amount can be quantified with reasonable certainty.

#### c) Expenditure

Expenditure is recognised on an accruals basis, inclusive of Value Added Tax.

Costs of raising funds comprise the costs incurred in connection with fund-raising activities and the preparations thereof.

Charitable activities expenditure comprises costs identifiable as wholly or mainly in support of the charitable company's objectives.

Governance costs comprise the costs of meeting statutory requirements, including accountancy fees.

The cost of donated services is only recognised in the Statement of Financial Activities where an estimate of the cost to the charitable company can be reliably made, that being the price that would be paid in an open market for the service or facility.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2021

### 2. Principal accounting policies (continued)

#### d) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

#### e) Fixed Assets

Tangible fixed assets are stated at cost less depreciation and impairment. Fixed assets costing more than £1,000 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                         |                        |
|-------------------------|------------------------|
| Furniture and equipment | Between 5 and 50 years |
|-------------------------|------------------------|

#### f) Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity. The general fund therefore comprises those monies which may be used towards meeting the objectives of the Charity at the discretion of the Trustees.

Restricted funds are donations received from donors which may only be used for purposes specified by the donor.

Designated funds comprise funds that have been set aside at the discretion of the Board for specific purposes. The purposes and uses of the designated funds are set out in the notes of the financial statements.

### 3. Donations

|                                     | 2021<br>£     | 2020<br>£     |
|-------------------------------------|---------------|---------------|
| Donations, legacies and collections | 70,958        | 69,343        |
| Gift aid                            | 11,314        | 12,503        |
| Grants received                     | 14,218        | 5,880         |
|                                     | <u>96,490</u> | <u>87,726</u> |

Included within donation income is £4,091 related to restricted funds (2020: £1,734).

### 4. Income from raising funds

|                                     | Restricted<br>£ | Unrestricted<br>£ | 2021<br>£    | 2020<br>£    |
|-------------------------------------|-----------------|-------------------|--------------|--------------|
| Weddings, funerals and christenings | -               | 350               | 350          | 620          |
| St Martin's procession market       |                 |                   |              |              |
| Grants received                     | -               | -                 | -            | -            |
| Other fundraising income            | -               | -                 | -            | -            |
| Other fundraising events            | -               | 1,445             | 1,445        | 470          |
| Confirmation fee                    | -               | -                 | -            | -            |
| Rents received                      | -               | 2,100             | 2,100        | 2,100        |
|                                     | <u>-</u>        | <u>3,895</u>      | <u>3,895</u> | <u>3,190</u> |

All income from raising funds in both 2021 and 2020 relate to unrestricted funds.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2021

### 5. Charitable activities

#### a) Synod and pastoral

|                    | Restricted<br>£ | Unrestricted<br>£ | 2021<br>£ | 2020<br>£ |
|--------------------|-----------------|-------------------|-----------|-----------|
| Synod fees         | -               | 21,840            | 21,840    | 8,150     |
| Pastoral assistant | -               | 17,108            | 17,108    | 22,049    |
|                    | -               | 38,948            | 38,948    | 30,199    |

All charitable activities in respect of the Synod and pastoral work in both 2021 and 2020 relate to unrestricted funds.

#### b) Community work and donations

|                        | Restricted<br>£ | Unrestricted<br>£ | 2021<br>£ | 2020<br>£ |
|------------------------|-----------------|-------------------|-----------|-----------|
| Parish work            | 809             | 5,870             | 6,679     | 5,999     |
| Donations to charities | 1,591           | -                 | 1,591     | 1,734     |
|                        | 2,400           | 5,870             | 8,270     | 7,733     |

Included within community work and donation charitable expenditure is £2,400 relating to restricted funds (2020: £1,734).

#### c) Service & building maintenance

|                         | Restricted<br>£ | Unrestricted<br>£ | 2021<br>£ | 2020<br>£ |
|-------------------------|-----------------|-------------------|-----------|-----------|
| Cleaning                | -               | 4,000             | 4,000     | 5,730     |
| Organist                | -               | 5,700             | 5,700     | 3,534     |
| Insurance               | -               | 5,095             | 5,095     | 5,063     |
| Building costs          | 522             | 2,888             | 3,410     | 10,941    |
| Repairs and maintenance | -               | 4,455             | 4,455     | 2,461     |
| Utilities               | -               | 7,527             | 7,527     | 6,222     |
| Travel costs            | -               | 1,606             | 1,606     | 1,173     |
| Office supplies         | -               | 706               | 706       | 705       |
| Sundry                  | -               | 564               | 564       | 2,755     |
| Depreciation            | -               | 12,521            | 12,521    | 12,521    |
|                         | 522             | 45,062            | 45,584    | 51,105    |

Included within building costs is £522 relating to restricted funds (2020: £8,890).

#### d) Governance and other costs

|                                     | Restricted<br>£ | Unrestricted<br>£ | 2021<br>£     | 2020<br>£     |
|-------------------------------------|-----------------|-------------------|---------------|---------------|
| Independent examination fee         | -               |                   |               |               |
| Current year fee                    |                 | 3,600             | 3,600         | 3,780         |
| Over-accrual from prior year        |                 | (180)             | (180)         |               |
| Legal fees                          | -               | -                 | -             | -             |
| Secretarial                         | -               | 2,135             | 2,135         | 507           |
| Bank charges                        | -               | 24                | 24            | -             |
|                                     | -               | 5,579             | 5,579         | 4,287         |
| <b>Total charitable expenditure</b> | <b>2,922</b>    | <b>95,459</b>     | <b>98,381</b> | <b>93,324</b> |

All governance and other costs in both 2021 and 2020 relate to unrestricted funds. Included within Secretarial costs is £930 (2020: £300) paid to the Independent Examiner.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2021

### 6. Net movement in funds

Net movement in funds is stated after charging:

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Depreciation                 | 12,521    | 12,521    |
| Fees for accounting services | 3,600     | 3,780     |

### 7. Fixed Assets

|                                           | Furniture &<br>Equipment<br>£ | Total<br>£     |
|-------------------------------------------|-------------------------------|----------------|
| <b>Cost</b>                               |                               |                |
| At 1 December 2020                        | 537,180                       | 537,180        |
| Additions                                 | -                             | -              |
| <b>At 30 November 2021</b>                | <b>537,180</b>                | <b>537,180</b> |
| <b>Amortisation</b>                       |                               |                |
| At 1 December 2020                        | 335,350                       | 335,350        |
| Charge for the Year                       | 12,521                        | 12,521         |
| <b>At 30 November 2021</b>                | <b>347,871</b>                | <b>347,871</b> |
| <b>Net book value at 30 November 2021</b> | <b>189,309</b>                | <b>189,309</b> |
| Net book value at 30 November 2020        | 201,830                       | 201,830        |

### 8. Debtors

|                         | 2021<br>£     | 2020<br>£ |
|-------------------------|---------------|-----------|
| Accrued income          | 11,314        | 12,503    |
| Amounts owed by the PAB | 7,811         | 5,848     |
| Other debtors           | 12,324        | -         |
|                         | <b>31,449</b> | 18,351    |

### 9. Creditors: amounts falling due within one year

|                 | 2021<br>£     | 2020<br>£ |
|-----------------|---------------|-----------|
| Accruals        | 10,102        | 12,186    |
| Other creditors | -             | -         |
|                 | <b>10,102</b> | 12,186    |

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2021

### 10. Unrestricted funds – 2021

|                                   | At 1<br>December<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£  | At 30<br>November<br>2021<br>£ |
|-----------------------------------|-------------------------------|---------------|------------------|-----------------|--------------------------------|
| <b>General unrestricted funds</b> | <b>398,445</b>                | <b>96,351</b> | <b>(61,980)</b>  | <b>(36,645)</b> | <b>396,171</b>                 |
| <b>Designated funds:</b>          |                               |               |                  |                 |                                |
| Fixed Assets                      | 201,830                       | -             | (12,521)         | -               | 189,309                        |
| Asset Replacement                 | 71,859                        | -             | -                | 12,521          | 84,380                         |
| Church Accessibility              | 50,000                        | -             | -                | -               | 50,000                         |
| Pastoral Service                  | 21,000                        | -             | (21,000)         | 21,420          | 21,420                         |
|                                   | <b>743,134</b>                | <b>96,351</b> | <b>(95,501)</b>  | <b>(2,704)</b>  | <b>741,280</b>                 |

#### *Fixed Assets:*

This represents the net book value of the fixed assets held. This will be spent over useful life of the fixed assets as described in the accounting policies in note 2.e.

#### *Asset Replacement:*

This fund will be used for replacement of the fixed assets of the church as and when required. The value of the fixed asset depreciation will be transferred from general unrestricted funds to the Asset Replacement fund each year. The current year transfer represents both the 2021 depreciation charges.

#### *Church Accessibility:*

These funds have been designated for building improvements, in particular to ensure there is adequate access and facilities for everyone. Planning has already begun on this work and it is anticipated that this fund will be fully spent by 2022.

#### *Pastoral Service:*

This represents the annual commitment to the pastoral service for the upcoming financial year which is paid to the Synod. At the 2021 AGM the synod decided that to cancel the annual commitment until 2027 and instead revise the amount due each year according to the cost. The amount for 2022 has been increased to £21,420.

### Unrestricted funds – 2020

|                                   | At 1<br>December<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£  | At 30<br>November<br>2020<br>£ |
|-----------------------------------|-------------------------------|---------------|------------------|-----------------|--------------------------------|
| <b>General unrestricted funds</b> | <b>394,184</b>                | <b>90,052</b> | <b>(48,130)</b>  | <b>(37,661)</b> | <b>398,445</b>                 |
| <b>Designated funds:</b>          |                               |               |                  |                 |                                |
| Fixed Assets                      | 214,351                       | -             | (12,521)         | -               | 201,830                        |
| Asset Replacement                 | 59,338                        | -             | -                | 12,521          | 71,859                         |
| Church Accessibility              | 50,000                        | -             | -                | -               | 50,000                         |
| Pastoral Service                  | 21,000                        | -             | (22,049)         | 22,049          | 21,000                         |
|                                   | <b>738,873</b>                | <b>90,052</b> | <b>(82,700)</b>  | <b>(3,091)</b>  | <b>743,134</b>                 |

### 11. Restricted funds – 2021

|                        | At 1<br>December<br>2020<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2021<br>£ |
|------------------------|-------------------------------|--------------|------------------|----------------|--------------------------------|
| Donations to charities | -                             | 1,591        | (1,591)          | -              | -                              |
| Carols and readings    | -                             | 2,500        | (809)            | -              | 1,691                          |
| Major repair fund      | 64,062                        | 6            | (522)            | 2,704          | 66,250                         |
|                        | <b>64,062</b>                 | <b>4,097</b> | <b>(2,922)</b>   | <b>2,704</b>   | <b>67,941</b>                  |

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2021

### 11. Restricted funds (continued)

#### *Donations to charities:*

Income collected from the congregation for a specific charity is placed in a restricted fund and paid to the relevant charity following this collection.

#### *Carols and readings*

This represents income received for the charity to host a carols and readings service for the community in December 2021. The full amount of this fund has been spent in the year ending 30 November 2022.

#### *Major Repair Fund:*

As detailed more fully in the Trustees' Report, and in accordance with the transfer agreement held with the German Christ Church London Charity, £50,000 is held on trust by that charity for the use of maintenance and improvement works on the church when required. Per the church lease agreement, the Congregation at German Christ Church is required to make a repair contribution to this fund totalling 5% of the membership income received in the year, and a transfer of £2,074 has therefore been made.

Restricted funds – 2020

|                        | At 1<br>December<br>2019<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2020<br>£ |
|------------------------|-------------------------------|--------------|------------------|----------------|--------------------------------|
| Donations to charities | -                             | 1,734        | (1,734)          | -              | -                              |
| Major repair fund      | 69,790                        | 71           | (8,890)          | 3,091          | 64,062                         |
|                        | <u>69,790</u>                 | <u>1,805</u> | <u>(10,624)</u>  | <u>3,091</u>   | <u>64,062</u>                  |

### 12. Analysis of net assets between funds – 2021

|                | Restricted<br>Funds | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|----------------|---------------------|----------------------------|---------------------|
| Fixed assets   | -                   | 189,309                    | 189,309             |
| Current assets | 67,941              | 562,073                    | 630,014             |
| Liabilities    | -                   | (10,102)                   | (10,102)            |
|                | <u>67,941</u>       | <u>741,280</u>             | <u>809,221</u>      |

Analysis of net assets between funds – 2020

|                | Restricted<br>Funds | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|----------------|---------------------|----------------------------|---------------------|
| Fixed assets   | -                   | 201,830                    | 201,830             |
| Current assets | 64,062              | 553,490                    | 617,552             |
| Liabilities    | -                   | (12,186)                   | (12,186)            |
|                | <u>64,062</u>       | <u>743,134</u>             | <u>807,196</u>      |

### 13. Related party transactions

The charity has no employees (2020: none). The trustees consider themselves as comprising the key management personnel of the charity, in charge of directing and controlling the charity. The trustees received £nil remuneration and no benefits in kind for their services during the year (2020: £nil) and received no reimbursement of expenses (2020: £nil).

There are no related party transactions requiring disclosure (2020: none).

# **The Congregation at German Christ Church London**

## **Notes to the financial statements for the year ended 30 November 2021**

### **14. Status of Company**

The company is a charitable company limited by guarantee without share capital. Each member has agreed that, in the event of the charitable company being wound up, he or she will contribute £1 to the net assets. The number of members at 30 November 2021 was 9.

**THE CONGREGATION AT GERMAN CHRIST CHURCH LONDON**

England & Wales - Charity number 1149991

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# Accounts

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**The Congregation at German Christ Church London**

**Financial Statements  
Year Ended 30 November 2020**

# **The Congregation at German Christ Church London**

## **Financial statements for the year ended 30 November 2020**

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# **The Congregation at German Christ Church London**

## **Reference and administrative information For the year ended 30 November 2020**

### **Directors and Trustees:**

|                   |                                             |
|-------------------|---------------------------------------------|
| Tina Armbrust     |                                             |
| Michael Grünert   |                                             |
| Arnold Holle      |                                             |
| Deacon Keller     | (resigned 01.11.2021)                       |
| Ursula Paish      | (resigned 16.11.2021)                       |
| Matthias Peretz   | (resigned 01.11.2021)                       |
| Karin Purcell     |                                             |
| Ursula Vogt       |                                             |
| Sabine Ernst      | (appointed 05.01.2020, resigned 01.11.2021) |
| Lars Klehn        | (appointed 16.11.2021)                      |
| Udo Bauer         | (appointed 16.11.2021)                      |
| Sybille de Vegvar | (appointed 16.11.2021)                      |

### **Registered Office:**

55 Baker Street  
London  
W1U 7EU

### **Bankers:**

HSBC – Bank PLC  
237 Brompton Road  
London  
SW3 2ER

### **Constitution:**

The Congregation at German Christ Church London is a company limited by guarantee, number 08288370. It is registered in the United Kingdom as a charity, number 1149991 and is governed by its memorandum and articles of association.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2020**

The Directors, who are also the Trustees of The Congregation at German Christ Church London ('the Charity'), present their report and the unaudited financial statements for the year ended 30 November 2020.

### **Reference and administrative details**

Reference and administrative information set out on page 1 forms part of this report. The Trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (issued January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Congregation at German Christ Church London is a charitable company limited by guarantee. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012. The Congregation at German Christ Church London took over the main managing tasks of running the German Christ Church in Knightsbridge, London, which was previously undertaken by the Incorporated Trustees of the German Christ Church London Charity (registered charity number 251120). The activities of the charitable company commenced on 1 April 2013.

The charitable company's objectives are clearly set out in the Memorandum and Articles of Association.

### **Church buildings**

The church building is owned by the Incorporated Trustees of the German Christ Church London Charity and leased to the Congregation at German Christ Church London on a peppercorn rent. As agreed between the two organisations, the congregation charity also holds a restricted fund of £50,000 which is held on trust for the Incorporated Trustees of the German Christ Church London Charity within a 'Major Repair Fund'.

The Major Repair Fund may be used for items of significant expenditure in relation to the maintenance of the church building. The congregation charity has agreed as part of its lease provision to contribute a sum of 5% of its annual membership contributions, currently capped at £5,000 per year, towards the Major Repair Fund which it will also hold for future use. The annual contribution will be reviewed every five years. The charitable company will report annually to the Trustees with regard to its contribution towards and use of the Major Repair Fund in accordance with the terms of its lease as tenant of the church building.

The Parsonage building is also owned by the Incorporated Trustees of the German Christ Church London Charity and provided to The Congregation at German Christ Church London charity on a peppercorn rent for serving Pastors of the German Christ Church to reside at this address during their period of employment. The Congregation at German Christ Church Charity makes an annual contribution of £4,000 to the Incorporated Trustees of the German Christ Church London Charity (to be adjusted for inflation every 5 years) towards cleaning, maintenance and decorating at the end of each pastor's tenancy upon vacation of the property as required. By separate arrangement, a proportion of this service charge is paid for by two other churches for who the pastor also serves. The Congregation at German Christ Church's share of the service charge is 42%.

### **Method of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees, who are also Directors under company law. Trustees are elected under the terms of the Company's Memorandums and Articles of Association.

The Trustees, being members of the charitable company, who served during the year and up to the date of this report are listed on page 1. According to the Articles of Association, from November 2012, committee members are elected by the members and become Directors and Trustees for the time of their involvement in the committee.

### **Risk management**

The Trustees have addressed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate its exposure to those risks.

The main risk the Congregation at German Christ Church London faces is a decline in membership numbers. The Brexit vote and the uncertainties about leaving the EU as well as the Covid-19 pandemic have increased that risk. There is a considerable turnover among the Germans living in London and thus in the membership of the congregation. The Trustees have addressed the current situation and implemented procedures to secure long term membership.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2020**

### **OBJECTIVES AND ACTIVITIES**

#### **Aims and Objectives**

The Object of the Congregation is the advancement of the Christian faith in accordance with the rites, services and doctrines of the German Protestant Church, through the provision of services and pastoral care in German for German speaking Protestant Christians, and through preaching, administration of Sacraments and religious instruction based on the Gospel of Jesus Christ as testified in the Holy Scripture of the Old and New Testament, in the ecumenical creeds of the Ancient Church and in the confessional documents of the Reformation and the 'Theological Declaration of the Confessing Synod of the German Evangelical Church of Barmen' (1934).

#### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year from December 2019 to November 2020, 60 services were held at the German Christ Church or online due to the Covid pandemic. The attendance per service was between 8 and 120 people. Services are held in German. Occasionally ecumenical services as well as special celebrations are conducted bilingually (German and English), for example the Advent carol service which is organized jointly with the British-German Association (BGA).

After every service the congregation offers a well-attended social event with coffee, tea and German cake. Due to the Covid pandemic the congregation offered a similar social event online directly after the services.

A team of volunteers provides a regular 'Sunday School' held in parallel to the normal service in the Church. The Sunday School attendance varies greatly, between 3 and 7 children.

During the year there have been:

- 3 children baptized;
- 7 young people confirmed;
- 0 couples wedded and;
- 0 memorial service took place.

The congregation offers the following groups which meet regularly thus contributing to the life of the congregation:

- Tacheles – for age group 20 – 50;
- Kaffeeklatsch – for elderly congregation members;
- Gesprächskreis - theological discussion group
- Gemeinde unterwegs – bi-monthly guided tours to churches and other places of interests (in cooperation with the German churches in London East)

A major fund raising event for the congregation life is the St Martin's Walk and Feast, usually held in November. This brings together almost 1,000 participants, congregation members, parents with their children, members of the German community and neighbours of the church. This is made possible by a huge volunteer team. In 2020 the event had to be cancelled due to the Covid pandemic.

A newsletter is sent on a quarterly basis to members and friends of the congregation.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2020**

### **FINANCIAL REVIEW**

#### **Financial results**

During the year to 30 November 2020, the charitable company received income of £91,857 (2019: £127,323) and contributed £93,324 (2019: £102,816) towards its charitable activities. The costs of organising the St. Martin's procession of £nil (2019: £6,015) brings the total expenditure incurred by the charitable company to £93,324 (2019: £108,831). The accumulated funds at the year end are £807,196 (2019: £808,663).

The Congregation at German Christ Church London shares the cost of the pastor and other associated expenditure with two other churches in West London. This Parochial Area (PAB) incorporates the German churches of Knightsbridge, Petersham and Oxford. Included within income and expenditure for the year are amounts incurred directly by the PAB for activities relating to the Congregation at German Christ Church London. The charity makes a contribution to the PAB each year and this is used to fund these activities. During the year, the Congregation at German Christ Church London contributed £17,469 to the PAB (2019: £17,469). In addition, the PAB generated direct income of which £6,376 (2019: £26,213) relating to the charity. Total costs of £33,524 (2019: £43,681) incurred by the PAB have been included within charitable activities in the Statement of Financial Activities.

#### **Reserves policy**

It is the policy of the Trustees to hold a sum sufficient to cover any repair and construction work which might occur during the financial year. This has been set at £50,000 and this amount is held within restricted funds as a Major Repair Fund. As noted on page 2, the Major Repair Fund is increased each year by 5% of the annual membership contributions. Following expenditure of £8,890 relating to building improvements, the balance of the Major Repair Fund at 30 November 2020 was £64,062 (2019: £69,790).

The Trustees consider the unrestricted reserves to be the freely distributable reserves of the charitable company. This is calculated as total unrestricted reserves less the value of fixed assets and amounts that have been designated. At 30 November 2020, designated funds totalled £344,689 (2019: £344,689), including fixed assets with a value of £201,830 (2019: £214,351), leaving freely distributable reserves of £398,445 (2019: £394,184). The Trustees recognise the need to hold reserves for the maintenance of core charitable activities in the event of income shortfalls. The Trustees have reviewed the level of unrestricted funds available at 30 November 2020 in accordance with this policy and have determined that the free reserves at the balance sheet date meet the objective.

### **PLANS FOR FUTURE PERIODS**

The next financial and liturgical year will start on December 1st 2020. Due to the Covid restrictions it remains unclear which of the regular events and services will take place. The Advent and Christmas season might happen online only, the joined carol service with the British German Association has been cancelled. We will try to organise events for the congregation outside throughout spring and summer. A decision if the St Martin's procession will take place in November 2021 will be taken closer to the time.

Again, there are around 60 services scheduled, ecumenical services are planned and the ecumenical collaboration with other church institutions will be strengthened.

There will again be a confirmation class. All groups will continue to run independent events and attract new people.

The current pandemic creates some uncertainty as members are deciding to leave the country. In addition Brexit makes it more difficult to find new members as visa restrictions are heightened.

The trustees plan to continue the activities of the charitable company, taking into account the general economic conditions, which are likely to exist in the year ending 30 November 2021.

# **The Congregation at German Christ Church London**

## **Trustees' Report (incorporating a Directors' Report) For the year ended 30 November 2020**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's external examiner is unaware; and
- the directors have taken all the steps that ought to have been taken as directors in order to be aware of any information needed by the charitable company's external examiner in connection with preparing its report and to establish that the charitable company's external examiner is aware of that information.

### **Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 29 November 2021 and signed on their behalf by:



Michael Grünert  
Trustee

# The Congregation at German Christ Church London

## Independent Examiner's Report to the Trustees of The Congregation at German Christ Church London

I report to the charity's Trustees on the accounts of the company for the year ended 30 November 2020, which are set out on pages 7 to 15.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

DocuSigned by:  
*Richard Willis*  
2CA02FD38C43456...

Richard Willis  
Chartered Accountant  
For and on behalf of BDO LLP  
55 Baker Street  
London  
W1U 7EU

Date 29 November 2021

# The Congregation at German Christ Church London

## Statement of financial activities (incorporating an income and expenditure account) for the year ended 30 November 2020

|                                      | Notes | Restricted<br>£ | Unrestricted<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--------------------------------------|-------|-----------------|-------------------|-----------------------------|-----------------------------|
| <b>Income and endowments</b>         |       |                 |                   |                             |                             |
| <b>Income from:</b>                  |       |                 |                   |                             |                             |
| Donations                            | 3     | 1,734           | 85,992            | <b>87,726</b>               | 114,649                     |
| Raising funds                        | 4     | -               | 3,190             | <b>3,190</b>                | 11,161                      |
| Investments                          |       | 71              | 870               | <b>941</b>                  | 1,513                       |
| <b>Total income</b>                  |       | <b>1,805</b>    | <b>90,052</b>     | <b>91,857</b>               | 127,323                     |
| <b>Expenditure</b>                   |       |                 |                   |                             |                             |
| <b>Cost of raising funds</b>         |       |                 |                   |                             |                             |
| St Martin's procession               |       | -               | -                 | -                           | 6,015                       |
| <b>Charitable activities</b>         |       |                 |                   |                             |                             |
| Synod and pastoral                   | 5a    | -               | 30,199            | <b>30,199</b>               | 38,050                      |
| Community work and donations         | 5b    | 1,734           | 5,999             | <b>7,733</b>                | 15,669                      |
| Service and building maintenance     | 5c    | 8,890           | 42,214            | <b>51,104</b>               | 45,008                      |
| Governance and other                 | 5d    | -               | 4,288             | <b>4,288</b>                | 4,089                       |
| <b>Total expenditure</b>             |       | <b>10,624</b>   | <b>82,700</b>     | <b>93,324</b>               | 108,831                     |
| <b>Net income/(expenditure)</b>      |       | <b>(8,819)</b>  | <b>7,352</b>      | <b>(1,467)</b>              | 18,492                      |
| Transfers                            |       | 3,091           | (3,091)           | -                           | -                           |
| <b>Net movement in funds</b>         |       | <b>(5,728)</b>  | <b>4,261</b>      | <b>(1,467)</b>              | 18,492                      |
| <b>Fund balances brought forward</b> |       | 69,790          | 738,873           | 808,663                     | 790,171                     |
| <b>Fund balances carried forward</b> |       | <b>64,062</b>   | <b>743,134</b>    | <b>807,196</b>              | <b>808,663</b>              |

All of the above results are derived from continuing activities.

The notes on page 9 to 15 form part of these financial statements.

# The Congregation at German Christ Church London

## Balance sheet as at 30 November 2020

|                                                     | Notes | 2020<br>£       | 2019<br>£ |
|-----------------------------------------------------|-------|-----------------|-----------|
| <b>Fixed Assets</b>                                 | 7     | <b>201,830</b>  | 214,351   |
| <b>Current assets</b>                               |       |                 |           |
| Debtors                                             | 8     | <b>18,351</b>   | 52,269    |
| Cash at bank and in hand                            |       | <b>599,201</b>  | 551,435   |
|                                                     |       | <b>617,552</b>  | 603,704   |
| <b>Creditors: amounts falling due within 1 year</b> | 9     | <b>(12,186)</b> | (9,392)   |
| <b>Net current assets</b>                           |       | <b>605,366</b>  | 594,312   |
| <b>Net assets</b>                                   | 12    | <b>807,196</b>  | 808,663   |
| <b>Funds</b>                                        |       |                 |           |
| Restricted funds                                    | 11    | <b>64,062</b>   | 69,790    |
| Unrestricted funds                                  | 10    | <b>743,134</b>  | 738,873   |
| <b>Total funds</b>                                  |       | <b>807,196</b>  | 808,663   |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 29 November 2021 and signed on their behalf by:



.....  
Michael Grünert

Registered company number: 08288370

The notes on page 9 to 15 form part of these financial statements.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2020

### 1. General information

The Congregation at German Christ Church London is a charitable company registered in England and Wales, company registration number 08288370 and charity registration number 1149991. It was incorporated on 9 November 2012 and registered as a charity on 30 November 2012 and is governed by its memorandum and articles of association. The registered office is 55 Baker Street, London, W1U 7EU.

### 2. Principal accounting policies

#### a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

The Congregation at German Christ Church constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In particular, the trustees have considered the impact of COVID-19 on the future activities of the charity. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102):

- the requirements of Section 6, Statement of Changes in Equity; and
- the requirements of Section 7, Statement of Cash Flows.

The preparation of the financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the trustees' best judgement at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change. The managing trustees consider that there are no key sources of estimation uncertainty.

#### b) Income

All income is included in the Statement of Financial Activities (SOFA) when the charitable company is legally entitled to the income and the amount can be quantified with reasonable certainty.

#### c) Expenditure

Expenditure is recognised on an accruals basis, inclusive of Value Added Tax.

Costs of raising funds comprise the costs incurred in connection with fund-raising activities and the preparations thereof.

Charitable activities expenditure comprises costs identifiable as wholly or mainly in support of the charitable company's objectives.

Governance costs comprise the costs of meeting statutory requirements, including accountancy fees.

The cost of donated services is only recognised in the Statement of Financial Activities where an estimate of the cost to the charitable company can be reliably made, that being the price that would be paid in an open market for the service or facility.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2020

### 2. Principal accounting policies (continued)

#### d) Taxation

The charity is a registered company and charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

#### e) Fixed Assets

Tangible fixed assets are stated at cost less depreciation and impairment. Fixed assets costing more than £1,000 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                         |                        |
|-------------------------|------------------------|
| Furniture and equipment | Between 5 and 50 years |
|-------------------------|------------------------|

#### f) Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity. The general fund therefore comprises those monies which may be used towards meeting the objectives of the Charity at the discretion of the Trustees.

Restricted funds are donations received from donors which may only be used for purposes specified by the donor.

Designated funds comprise funds that have been set aside at the discretion of the Board for specific purposes. The purposes and uses of the designated funds are set out in the notes of the financial statements.

### 3. Donations

|                                 | 2020<br>£     | 2019<br>£      |
|---------------------------------|---------------|----------------|
| Donations, collections and fees | 69,343        | 75,998         |
| Gift aid                        | 12,503        | 11,542         |
| Grants received                 | 5,880         | 27,109         |
|                                 | <u>87,726</u> | <u>114,649</u> |

Included within donation income is £1,734 related to restricted funds (2019: £7,256).

### 4. Income from raising funds

|                                     | Restricted<br>£ | Unrestricted<br>£ | 2020<br>£    | 2019<br>£    |
|-------------------------------------|-----------------|-------------------|--------------|--------------|
| Weddings, funerals and christenings | -               | 620               | 620          | 250          |
| St Martin's procession market       |                 |                   |              |              |
| Grants received                     | -               | -                 | -            | 1,300        |
| Other fundraising income            | -               | -                 | -            | 5,214        |
| Other fundraising events            | -               | 470               | 470          | 1,352        |
| Confirmation fee                    | -               | -                 | -            | -            |
| Rents received                      | -               | 2,100             | 2,100        | 3,045        |
|                                     | <u>-</u>        | <u>2,100</u>      | <u>2,100</u> | <u>3,045</u> |
|                                     | -               | 3,190             | 3,190        | 11,161       |

All income from raising funds in both 2020 and 2019 relate to unrestricted funds.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2020

### 5. Charitable activities

#### a) Synod and pastoral

|                    | Restricted<br>£ | Unrestricted<br>£ | 2020<br>£ | 2019<br>£ |
|--------------------|-----------------|-------------------|-----------|-----------|
| Synod fees         | -               | 8,150             | 8,150     | 16,255    |
| Pastoral assistant | -               | 22,049            | 22,049    | 21,795    |
|                    | -               | 30,199            | 30,199    | 38,050    |

All charitable activities in respect of the Synod and pastoral work in both 2020 and 2019 relate to unrestricted funds.

#### b) Community work and donations

|                        | Restricted<br>£ | Unrestricted<br>£ | 2020<br>£ | 2019<br>£ |
|------------------------|-----------------|-------------------|-----------|-----------|
| Parish work            | -               | 5,999             | 5,999     | 8,413     |
| Donations to charities | 1,734           | -                 | 1,734     | 7,256     |
|                        | 1,734           | 5,999             | 7,733     | 15,669    |

Included within community work and donation charitable expenditure is £1,734 relating to restricted funds (2019: £7,256).

#### c) Service & building maintenance

|                         | Restricted<br>£ | Unrestricted<br>£ | 2020<br>£ | 2019<br>£ |
|-------------------------|-----------------|-------------------|-----------|-----------|
| Cleaning                | -               | 5,730             | 5,730     | 3,675     |
| Organist                | -               | 3,534             | 3,534     | 4,305     |
| Insurance               | -               | 5,063             | 5,063     | 6,221     |
| Building costs          | 8,890           | 2,051             | 10,941    | 1,789     |
| Repairs and maintenance | -               | 2,461             | 2,461     | 2,138     |
| Utilities               | -               | 6,222             | 6,222     | 11,244    |
| Travel costs            | -               | 1,173             | 1,173     | 1,033     |
| Office supplies         | -               | 705               | 705       | 852       |
| Sundry                  | -               | 2,755             | 2,755     | 1,230     |
| Depreciation            | -               | 12,521            | 12,521    | 12,521    |
|                         | 8,890           | 42,215            | 51,105    | 45,008    |

Included within building costs is £8,890 relating to restricted funds (2019: £nil).

#### d) Governance and other costs

|                                     | Restricted<br>£ | Unrestricted<br>£ | 2020<br>£     | 2019<br>£      |
|-------------------------------------|-----------------|-------------------|---------------|----------------|
| Independent examination fee         | -               | 4,080             | 4,080         | 3,600          |
| Legal fees                          | -               | -                 | -             | 150            |
| Secretarial                         | -               | 207               | 207           | 335            |
| Bank charges                        | -               | -                 | -             | 4              |
|                                     | -               | 4,287             | 4,287         | 4,089          |
| <b>Total charitable expenditure</b> | <b>10,624</b>   | <b>82,700</b>     | <b>93,324</b> | <b>102,816</b> |

All governance and other costs in both 2020 and 2019 relate to unrestricted funds.

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2020

### 6. Net movement in funds

Net movement in funds is stated after charging:

|                              | 2020<br>£ | 2019<br>£ |
|------------------------------|-----------|-----------|
| Depreciation                 | 12,521    | 12,521    |
| Fees for accounting services | 4,080     | 3,600     |

### 7. Fixed Assets

|                                           | Furniture &<br>Equipment<br>£ | Total<br>£     |
|-------------------------------------------|-------------------------------|----------------|
| <b>Cost</b>                               |                               |                |
| At 1 December 2019                        | 537,180                       | 537,180        |
| Additions                                 | -                             | -              |
| <b>At 30 November 2020</b>                | <b>537,180</b>                | <b>537,180</b> |
| <b>Amortisation</b>                       |                               |                |
| At 1 December 2019                        | 322,829                       | 322,829        |
| Charge for the Year                       | 12,521                        | 12,521         |
| <b>At 30 November 2020</b>                | <b>335,350</b>                | <b>335,350</b> |
| <b>Net book value at 30 November 2020</b> | <b>201,830</b>                | <b>201,830</b> |
| Net book value at 30 November 2019        | 214,351                       | 214,351        |

### 8. Debtors

|                | 2020<br>£     | 2019<br>£     |
|----------------|---------------|---------------|
| Accrued income | 12,503        | 11,542        |
| Other debtors  | 5,848         | 40,727        |
|                | <b>18,351</b> | <b>52,269</b> |

### 9. Creditors: amounts falling due within one year

|                 | 2020<br>£     | 2019<br>£    |
|-----------------|---------------|--------------|
| Accruals        | 12,186        | 9,392        |
| Other creditors | -             | -            |
|                 | <b>12,186</b> | <b>9,392</b> |

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2020

### 10. Unrestricted funds – 2020

|                                   | At 1<br>December<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2020<br>£ |
|-----------------------------------|-------------------------------|---------------|------------------|----------------|--------------------------------|
| <b>General unrestricted funds</b> | 394,184                       | 90,052        | (48,130)         | (37,661)       | 398,445                        |
| <b>Designated funds:</b>          |                               |               |                  |                |                                |
| Fixed Assets                      | 214,351                       | -             | (12,521)         | -              | 201,830                        |
| Asset Replacement                 | 59,338                        | -             | -                | 12,521         | 71,859                         |
| Church Accessibility              | 50,000                        | -             | -                | -              | 50,000                         |
| Pastoral Service                  | 21,000                        | -             | (22,049)         | 22,049         | 21,000                         |
|                                   | <u>738,873</u>                | <u>90,052</u> | <u>(82,700)</u>  | <u>(3,091)</u> | <u>743,134</u>                 |

#### *Fixed Assets:*

This represents the net book value of the fixed assets held. This will be spent over useful life of the fixed assets as described in the accounting policies in note 2.e.

#### *Asset Replacement:*

This fund will be used for replacement of the fixed assets of the church as and when required. The value of the fixed asset depreciation will be transferred from general unrestricted funds to the Asset Replacement fund each year. The current year transfer represents both the 2020 depreciation charges.

#### *Church Accessibility:*

These funds have been designated for building improvements, in particular to ensure there is adequate access and facilities for everyone. Planning has already begun on this work and it is anticipated that this fund will be fully spent by 2022.

#### *Pastoral Service:*

This represents the annual commitment to the pastoral service for the upcoming financial year which is paid to the Synod. At the 2020 AGM the synod decided that to cancel the annual commitment until 2027 and instead revise the amount due each year according to the cost. The amount for 2020 has been increased to £21,840.

### Unrestricted funds – 2019

|                                   | At 1<br>December<br>2018<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2019<br>£ |
|-----------------------------------|-------------------------------|----------------|------------------|----------------|--------------------------------|
| <b>General unrestricted funds</b> | 378,910                       | 119,934        | (67,634)         | (37,026)       | 394,184                        |
| <b>Designated funds:</b>          |                               |                |                  |                |                                |
| Fixed Assets                      | 226,872                       | -              | (12,521)         | -              | 214,351                        |
| Asset Replacement                 | 46,817                        | -              | -                | 12,521         | 59,338                         |
| Church Accessibility              | 50,000                        | -              | -                | -              | 50,000                         |
| Pastoral Service                  | 21,000                        | -              | (21,420)         | 21,420         | 21,000                         |
|                                   | <u>723,599</u>                | <u>119,934</u> | <u>(101,575)</u> | <u>(3,085)</u> | <u>738,873</u>                 |

### 11. Restricted funds – 2020

|                        | At 1<br>December<br>2019<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2020<br>£ |
|------------------------|-------------------------------|--------------|------------------|----------------|--------------------------------|
| Donations to charities | -                             | 1,734        | (1,734)          | -              | -                              |
| Major repair fund      | 69,790                        | 71           | (8,890)          | 3,091          | 64,062                         |
|                        | <u>69,790</u>                 | <u>1,805</u> | <u>(10,624)</u>  | <u>3,091</u>   | <u>64,062</u>                  |

# The Congregation at German Christ Church London

## Notes to the financial statements for the year ended 30 November 2020

### 11. Restricted funds (continued)

*St. Martin's procession:*

This represents income received to fund the St. Martin's procession.

*Donations to charities:*

Income collected from the congregation for a specific charity is placed in a restricted fund and paid to the relevant charity following this collection.

*Major Repair Fund:*

As detailed more fully in the Trustees' Report, and in accordance with the transfer agreement held with the German Christ Church London Charity, £50,000 is held on trust by that charity for the use of maintenance and improvement works on the church when required. Per the church lease agreement, the Congregation at German Christ Church is required to make a repair contribution to this fund totalling 5% of the membership income received in the year, and a transfer of £3,091 has therefore been made.

Restricted funds – 2019

|                        | At 1<br>December<br>2018<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | At 30<br>November<br>2019<br>£ |
|------------------------|-------------------------------|--------------|------------------|----------------|--------------------------------|
| Donations to charities | -                             | 7,256        | (7,256)          | -              | -                              |
| Major repair fund      | 66,572                        | 133          | -                | 3,085          | 69,790                         |
|                        | <u>66,572</u>                 | <u>7,389</u> | <u>(7,256)</u>   | <u>3,085</u>   | <u>69,790</u>                  |

### 12. Analysis of net assets between funds – 2020

|                | Restricted<br>Funds | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|----------------|---------------------|----------------------------|---------------------|
| Fixed assets   | -                   | 201,830                    | 201,830             |
| Current assets | 64,062              | 553,490                    | 617,552             |
| Liabilities    | -                   | (12,186)                   | (12,186)            |
|                | <u>64,062</u>       | <u>743,134</u>             | <u>807,196</u>      |

Analysis of net assets between funds – 2019

|                | Restricted<br>Funds | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|----------------|---------------------|----------------------------|---------------------|
| Fixed assets   | -                   | 214,351                    | 214,351             |
| Current assets | 69,790              | 533,914                    | 603,704             |
| Liabilities    | -                   | (9,392)                    | (9,392)             |
|                | <u>69,790</u>       | <u>738,873</u>             | <u>808,663</u>      |

### 13. Related party transactions

The charity has no employees (2019: none). The trustees consider themselves as comprising the key management personnel of the charity, in charge of directing and controlling the charity. The trustees received £nil remuneration and no benefits in kind for their services during the year (2019: £nil) and received no reimbursement of expenses (2019: £nil).

There are no related party transactions requiring disclosure (2019: none).

# **The Congregation at German Christ Church London**

## **Notes to the financial statements for the year ended 30 November 2020**

### **14. Status of Company**

The company is a charitable company limited by guarantee without share capital. Each member has agreed that, in the event of the charitable company being wound up, he or she will contribute £1 to the net assets. The number of members at 30 November 2020 was 9.