

LONDON CHINESE LUTHERAN CHURCH

England & Wales · Charity number 1150597

Details

Other names	LCLC
Status	Registered
Legal form	Charitable company
Company number	07034589
Registered	2013-01-25
Register	View on the Charity Commission register

Contact

Address	London Chinese Lutheran Church c/o American International Church 79A Tottenham Court Road London W1T 4TD
Phone	07734051601
Email	londonchineselutheranchurch@gmail.com

Activities

Objects: THE OBJECT OF LCLC IS TO PROVIDE A PLATFORM FOR THE LUTHERAN CHRISTIANS TO CONGREGATE AND COMMUNICATE THEIR FAITH AND SPIRITUALITY IN CHINESE AND TO PROMOTE THE ADVANCEMENT OF RELIGION - LUTHERANISM -AMONG MEMBERS OF THE COMMUNITY IN LONDON THROUGH TEACHING AND WORSHIPPING TOGETHER WITH THE YOUNG AND THE AGED REGARDLESS OF WHERE THEY COME FROM.LCLC AIMS TO PROVIDE A SPIRITUAL HOME AWAY FROM HOME FOR THOSE WHO RESIDE IN LONDON ON A TEMPORARY BASIS SUCH AS STUDY OR WORK AND THROUGH THE SPIRITUAL HOME AND WITHIN THE LIMIT OF THE CONGREGATION'S FINANCIAL CAPACITY LCLC WILL PROVIDE APPROPRIATE SUPPORT TO RELIEVE SUFFERING AND HARDSHIP AND TO PRESERVE SPIRITUAL AND PHYSICAL GOOD HEALTH AND WELL BEING.

Activities: LCLC is a spiritual home away from home for the Chinese community in London. It has weekly Sunday Christian Lutheran worship service conducted in Cantonese & Mandarin (English on first week of every month). Its members come from Hong Kong, China, Malaysia, Singapore, Taiwan and United Kingdom. LCLC is a member of Lutheran Church in Great Britain which is a member of the Lutheran World Federation.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- City Of London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£31,341	£33,814	-	-
2023-12-31	£39,843	£31,399	-	-
2022-12-31	£25,709	£27,623	-	-
2021-12-31	£18,003	£13,456	-	-
2020-12-31	£17,683	£8,471	-	-

Trustees

Name	Role	Appointed
Edgar Kar Keung CHAN		2026-05-31
Edgar Kar Keung Chan		2026-05-31
King King Candy Lee		2026-05-31
Man Yan Cheng		2026-05-31
Rev Wai Kin Wilkins Tang		2026-05-31
Sau Yee YIP		2025-05-11

LONDON CHINESE LUTHERAN CHURCH

England & Wales - Charity number 1150597

Accounts

London Chinese Lutheran Church

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31st December 2024

Charity Number: 1150597

Company Number: 07034589

London Chinese Lutheran Church

Trustees' Annual Report and Financial Statements

for the year ended 31st December 2024

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London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2024

The Directors of the Company, who are also the Trustees of the Charity for the purposes of Charity Law, present their Annual Report and Accounts for the year ended 31st December 2024.

1. Reference and Administrative Details

Name of Charity:	London Chinese Lutheran Church
Charity Registration Number:	1150597
Company Registration Number:	07034589
Registered & Operational Office:	79a Tottenham Court Road London W1T 4TD
Bankers:	Metro Bank 1, Southampton Row, London WC1B 5HA
Reporting Accountants:	Samuel & Associates 36 Charcroft Gardens Enfield Middlesex EN3 7HA

The directors and trustees who served during the period to the date of this report are:

Mr Edgar Kar Chan	Chair	appointed 11/04/2016
Ms Mee Kee Kong		appointed 01/06/2019
Ms Zhong Li		appointed 15/05/2022
Mr Jimmy Langgang Wang		appointed 09/10/2022

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2024

2. Structure, Governance and Management

Governing Document

London Chinese Lutheran Church (LCLC) is a registered charity and a company limited by guarantee and incorporated on 30th September 2009 as amended by a certificate of incorporation on change of name dated 26th July 2012. The maximum liability of each member is limited to £1. LCLC is governed by its Memorandum and Articles of Association.

Appointment and induction of Trustees

The Trustees of the Charity, who are also Directors of the Company, are elected at the AGM or co-opted by the Directors.

Newly elected or appointed Trustees are provided with a comprehensive induction pack containing LCLC's Memorandum and Articles of Association, the last annual accounts, roles and responsibilities of charity trustees, and mentoring by established trustees.

Organisational Structure

LCLC is governed by its Executive Committee which is responsible for setting the strategic direction and policies of the charity. The Executive Committee carry the ultimate responsibility for the conduct of LCLC and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet monthly. A register of members is maintained at the registered office and is available to the public.

Major risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end LCLC is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.

3. Objectives and Activities

Mission statement

London Chinese Lutheran Church (LCLC) is a spiritual home away from home for the Chinese community in London. It has a weekly Sunday Christian Lutheran worship service conducted in Cantonese & optional Mandarin. Its members come from Hong Kong, China, Malaysia, Singapore, Taiwan and the United Kingdom and their first language is Cantonese. LCLC is a member of the Lutheran Church in Great Britain which is a member of the Lutheran World Federation.

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2024

Objects

The objects of the London Chinese Lutheran Church (LCLC) is to provide a platform for Lutheran Christians to congregate and share their faith and spirituality in the Chinese language and to promote the advancement of religion Lutheranism among members of the community in London through teaching and worshipping together with the young and the aged regardless of the country of origin. LCLC aims to provide a spiritual home for those away from their home country. ie, student, temporary working in London. Through our LCLC spiritual home and within our financial strength, we are providing appropriate support to relieve suffering, and hardship and to preserve spiritual and physical health and wellbeing.

4. Achievements and Performance

Our average number of people is around 40 attending worship each Sunday.

Activities

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus underpinned by the Lutheran value.
- Holy Communion takes place every first Sunday of the month.
- Provision of pastoral care when visiting church members.
- renew the spiritual life of believers and enlighten themselves and themselves through worship, Bible reading, Sunday school
- "Pianist Class" so that pianists can communicate with worship leader and enhance their worship skills
- Different fellowships after Sunday service according to needs, currently there are Living Water fellowships, elderly groups, evangelical Bible study, and male and female groups. 15 to 20 attendance is the average number of every group.
- Bible reading plan to encourage members to read the same scripture together, set up scripture-sharing sessions during Lent and Christmas or other festivals. This has been conducted via the WhatsApp group.
- Once a year outdoor worship at our Pastor's Garden in the summer and a barbecue after the service with average attendance of 37
- We have also been maintaining our Chinese cultural needs by celebrating all Chinese festivals.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism, we thank God for the gift of life. We have celebrated 7 baptisms and 2 confirmations this year.

London Chinese Lutheran Church Trustees' Annual Report for the year ended 31st December 2024

Our church worker who is now our Pastor attends the Synod organised by the Lutheran Council in Great Britain (LCiGB). This provides our church with an important link between the Lutheran Council and the wider structures of the Church. Our church centre is a rented premises for 4 hours on Sunday afternoon. All communication outside this hour can still be maintained with our Pastor and the council member via WhatsApp group chat at any time. There is also an official telephone number should other elderly church members not technologically competent.

Volunteers

All volunteer has been working hard to make our church lively and vibrant. They have been running the children's worship and outreach work alongside the Pastor. They are all subjected to DBS check.

5. Financial Review

Financial Position

Incoming Resources in the year amounted to £31,341 (2023- £39,843)

A deficit of £2,473 was made in the year (2023-£8,445 surplus). At 31st December 2024, total funds amounted to £30,821 (2023- £33,294) of which £1,522 was restricted (2023- £1,522).

Reserves Policy

The trustees are required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The charity will maintain a projection of income for at least one year ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that could arise should a significant reduction in income be suffered, the trustees have determined that 'free' reserves should be maintained equal to 12 months of unrestricted total operating expenditure. Free reserves are defined as total unrestricted reserves less net fixed assets. This is equivalent to £29,299 in the year. The amount of the current expenditure of £33,814 is above the required level of reserves and the trustees will continue to make the effort to achieve surpluses in future years to contribute towards achieving this aim.

By order of the Board this 9th day of May 2025:



.....
Mr Edgar Kar Chan Chair

London Chinese Lutheran Church

Independent Examiner's Report to the Trustees of London Chinese Lutheran Church

I report on the accounts of the company for the year ended 31 December 2024 which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

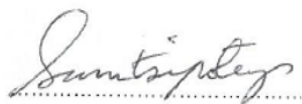
Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



9th May 2025

Samuel K Tsipotey, FCCA
Samuel Associates
36 Charcroft Gardens
Enfield, Middlesex
EN3 7HA

London Chinese Lutheran Church

Statement of Financial Activities for the year ended 31st December 2024 (Incorporating an Income and Expenditure Account)

	Notes	Unrestricted £	Restricted £	Total 2024	Total 2023 £
Incoming resources					
Voluntary income					
Congregational donations	2	28,841	-	28,841	28,317
Other incoming resources	2	2,500	-	2,500	11,526
Total incoming resources		31,341	-	31,341	39,843
Charitable expenditure					
Charitable donations	3	120	-	120	279
Ministry and pastoral costs	4	29,115	-	29,115	28,074
Contributions to Head Office	4	3,624	-	3,624	2,210
Support costs	5	954	-	954	836
Total charitable expenditure		33,814	-	33,814	31,399
Net incoming/(outgoing) resources		(2,473)	-	(2,473)	8,445
Total funds brought forward	8	31,772	1,522	33,294	24,849
Total funds carried forward		29,299	1,522	30,821	33,294

London Chinese Lutheran Church
Balance Sheet as at 31st December 2024

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Current assets				-	
Cash at bank and in hand	6	29,399	1,522	30,921	32,383
Prepayments		-	-	-	1,455
Total current assets		29,399	1,522	30,921	33,838
Current liabilities					
Sundry creditors	7	100	-	100	544
Net assets		29,299	1,522	30,821	33,294
Funds of the Church		Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Funds carried forward	8	29,299	1,522	30,821	33,294

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by Section 477 of the Companies Act 2006.

The Trustees confirm that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2020 and of its results for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were approved by the Trustees on **9th May 2025** and signed on their behalf by:

Director:

(Name) Edgar Kar Chan

Signature:



Date: 9/5/2025

Company registration number **7034589**

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2024

Note 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted Funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

e) Resources Expended

Recognition of Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2024

Note 2: Voluntary income

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Congregational donations				
Loose	8,789	-	8,789	19,500
Thanksgiving	7,797	-	7,797	100
Charity - monthly donations	11,668	-	11,668	8,640
Sundry donations	200	-	200	77
Prior year adjustment	387	-	387	-
Total	28,841	-	28,841	28,317
Other incoming resources				
Contributions Head Office/Stipend	2,500	-	2,500	3,637
Gift Aid received	-	-	-	7,889
Total other incoming expenses	2,500	-	2,500	11,526

Note 3: Charitable donations

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Gifts and Christmas	120	-	120	279

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2024

Note 4: Ministry and pastoral costs	Unrestricted	Restricted	Total 2024	Total 2023
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pastor's salary ,NI & pension	22,892	-	22,892	21,630
Church rent	3,600	-	3,600	3,600
Other missionary costs	24	-	24	219
Speaker's fees and expenses	2,080	-	2,080	2,080
Travel and retreats	156	-	156	210
Service expenses	<u>363</u>	<u>-</u>	<u>363</u>	<u>335</u>
Total ministry and pastoral costs	29,115	-	29,115	28,074
Contributions to Head Office	<u>3,624</u>	<u>-</u>	<u>3,624</u>	<u>2,210</u>
Total charitable expenses	<u><u>32,739</u></u>	<u><u>-</u></u>	<u><u>32,739</u></u>	<u><u>30,284</u></u>

Pastor's salary, NI & pension	Unrestricted	Restricted	Total 2024	Total 2023
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Gross pay	22,225	-	22,225	21,000
Social security costs	1,812	-	1,812	1,643
Employment allowance claimed	(1,812)	-	(1,812)	(1,643)
Pension	<u>667</u>	<u>-</u>	<u>667</u>	<u>630</u>
Total	<u><u>22,892</u></u>	<u><u>-</u></u>	<u><u>22,892</u></u>	<u><u>21,630</u></u>

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2024

Note 5: Support costs	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Office expenses	78	-	78	103
Professional fees	572	-	572	616
Filing fees	47	-	47	-
Sundry expenses	257	-	257	117
Total	954	-	954	836

Note 6 : Cash at bank and in hand	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank current account	28,964	1,522	30,486	32,081
Petty cash	435	-	435	302
Prepayments	-	-	-	1,455
Total	29,399	1,522	30,921	33,838

Note 7: Sundry creditors	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Accrued expenses	100	-	100	544
Total	100	-	100	544

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2024

Note 8: Funds of the charity

Unrestricted	Balance at 01/01/2024 £	Incoming £	Outgoing £	Balance at 31/12/2024 £
General fund	31,772	31,341	(33,814)	29,299
Restricted funds				
Missionary Fund	830	-	-	830
Charity Fund	692	-	-	692
Total restricted	1,522	-	-	1,522

LONDON CHINESE LUTHERAN CHURCH

England & Wales - Charity number 1150597

Accounts

London Chinese Lutheran Church

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31st December 2023

Charity Number: 1150597

Company Number: 07034589

London Chinese Lutheran Church

Trustees' Annual Report and Financial Statements

for the year ended 31st December 2023

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London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2023

The Directors of the Company, who are also the Trustees of the Charity for the purposes of Charity Law, present their Annual Report and Accounts for the year ended 31st December 2023.

1. Reference and Administrative Details

Name of Charity: **London Chinese Lutheran Church**

Charity Registration Number: 1150597

Company Registration Number: 07034589

Registered & Operational Office: 79a Tottenham Court Road
London
W1T 4TD

Bankers: Lloyds Bank Plc
17 Heath Road
Strawberry Hill
Twickenham TW1 4AW

Reporting Accountants: Samuel & Associates
36 Charcroft Gardens
Enfield
Middlesex
EN3 7HA

The directors and trustees who served during the period to the date of this report are:

Mr Edgar Kar Chan	Chair	appointed 11/04/2016
Ms Mee Kee Kong		appointed 01/06/2019
Ms Zhong Li		appointed 15/05/2022
Mr Jimmy Langgang Wang		appointed 09/10/2022

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2023

2. Structure, Governance and Management

Governing Document

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Major risks

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3. Objectives and Activities

Mission statement

London Chinese Lutheran Church (LCLC) is a spiritual home away from home for the Chinese community in London. It has a weekly Sunday Christian Lutheran worship service conducted in Cantonese & optional Mandarin. Its members come from Hong Kong, China, Malaysia, Singapore, Taiwan and the United Kingdom and their first language is Cantonese. LCLC is a member of the Lutheran Church in Great Britain which is a member of the Lutheran World Federation.

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2023

Objects

The **objective** of the London Chinese Lutheran Church (LCLC) is to provide a platform for Lutheran Christians to congregate and share their faith and spirituality in the Chinese language and to promote the advancement of religion Lutheranism among members of the community in London through teaching and worshipping together with the young and the aged regardless of the country of origin. LCLC aims to provide a spiritual home for those away from their home country. ie, student, temporary working in London. Through our LCLC spiritual home and within our financial strength, we are providing appropriate support to relieve suffering, and hardship and to preserve spiritual and physical health and wellbeing.

4. Achievements and Performance

Our average number of people is around 50-52 attending worship each Sunday.

Activities

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus underpinned by the Lutheran value.
- Holy Communion takes place every first Sunday of the month.
- Provision of pastoral care when visiting church members.
- renew the spiritual life of believers and enlighten themselves and themselves through worship, Bible reading, Sunday school
- "Pianist Class" so that pianists can communicate with worship leader and enhance their worship skills
- Different fellowships after Sunday service according to needs, currently there are Living Water fellowships, youth groups, evangelical Bible study, and male and female groups. 15 to 20 attendance is the average number of every group.
- Bible reading plan to encourage members to read the same scripture together, set up scripture-sharing sessions during Lent and Christmas or other festivals. This has been conducted via the WhatsApp group.
- Once a year outdoor worship at a church member's large back garden in the summer and a barbecue after the service with average attendance of 50
- We have also been maintaining our Chinese cultural needs by celebrating all Chinese festivals.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism, we thank God for the gift of life. We have celebrated 5 baptisms this year.

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2023

Our church worker who is now our Pastor attends the Synod organised by the Lutheran Council in Great Britain (LCiGB). This provides our church with an important link between the Lutheran Council and the wider structures of the Church. Our church centre is a rented premises for 4 hours on Sunday afternoon. All communication outside this hour can still be maintained with our Pastor and the council member via WhatsApp group chat at any time. There is also an official telephone number should other elderly church members not technologically competent.

Volunteers

All volunteer has been working hard to make our church lively and vibrant. They have been running the children's worship and outreach work alongside the Pastor. They are all subjected to DBS check.

5. Financial Review

Financial Position

Incoming Resources in the year amounted to £39,843 (2022- £25,709)

A surplus of £8,445 was made in the year (2022-£1,914 deficit). At 31st December 2023, total funds amounted to £33,294 (2022- £24,849) of which £1,522 was restricted (2022- £1,522).

Reserves Policy

The trustees are required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The charity will maintain a projection of income for at least one year ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that could arise should a significant reduction in income be suffered, the trustees have determined that 'free' reserves should be maintained equal to 12 months of unrestricted total operating expenditure. Free reserves are defined as total free reserves less net fixed assets. This is equivalent to £23.327 in the year. The amount of the current expenditure of £27,623 is above the required level of reserves and the trustees will continue to make the effort to achieve surpluses in future years to contribute towards achieving this aim.

By order of the Board this 15th day of September 2024

Edgar Chan

.....
Mr Edgar Kar Chan Chair

London Chinese Lutheran Church

Independent Examiner's Report to the Trustees of London Chinese Lutheran Church

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

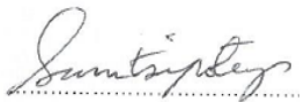
Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



15 September 2024

Samuel K Tsipotey, FCCA
Samuel Associates
36 Charcroft Gardens
Enfield, Middlesex
EN3 7HA

London Chinese Lutheran Church

Statement of Financial Activities for the year ended 31st December 2023 (Incorporating an Income and Expenditure Account)

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Incoming resources					
Voluntary income					
Congregational donations	2	28,317	-	28,317	22,109
Activities for generating funds					
Other incoming resources	2	11,526	-	11,526	3,600
Total incoming resources		<u>39,843</u>	<u>-</u>	<u>39,843</u>	<u>25,709</u>
Charitable expenditure					
Charitable donations	3	279	-	279	100
Ministry and pastoral costs	4	28,074	-	28,074	24,733
Contributions to Head Office	4	2,210	-	2,210	1,440
Support costs	5	836	-	836	1,350
Total charitable expenditure		<u>31,399</u>	<u>-</u>	<u>31,399</u>	<u>27,623</u>
Net incoming/(outgoing) resources		8,445	-	8,445	(1,914)
Total funds brought forward	8	<u>23,327</u>	<u>1,522</u>	<u>24,849</u>	<u>26,763</u>
Total funds carried forward		<u>31,772</u>	<u>1,522</u>	<u>33,294</u>	<u>24,849</u>

London Chinese Lutheran Church

Balance Sheet as at 31st December 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Current assets					
Cash at bank and in hand	6	32,316	1,522	32,383	25,873
Prepayments		1,477	-	1,455	-
Total current assets		32,316	1,522	33,838	25,873
Current liabilities					
Sundry creditors	7	544	-	544	1,024
Net assets		31,772	1,522	33,294	24,849
Funds of the Church					
		Unrestricted £	Restricted £	Total 2023 £	Total £
Funds carried forward	8	31,772	1,522	33,294	24,849

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by Section 477 of the Companies Act 2006.

The Trustees confirm that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2020 and of its results for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were approved by the Trustees on **15th September 2024** and signed on their behalf by:

Director:

Signature: *Edgar Chan*

Company registration number **7034589**

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2023

Note 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted Funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

e) Resources Expended

Recognition of Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2023

Note 2: Voluntary income

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
Congregational donations	£	£	£	£
Loose	19,500	-	19,500	6,750
Thanksgiving	100	-	100	8,260
Charity - monthly donations	8,640	-	8,640	6,966
Sundry donations	77	-	77	133
Total	28,317	-	28,317	22,109
Other incoming resources	£	£		£
Contributions Head Office/Stipend	3,637	-	3,637	3,600
Gift Aid received	7,889	-	7,889	-
Total other incoming expenses	11,526	-	11,526	3,600

Note 3: Charitable donations	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
	£	£	£	£
Gifts and Christmas	279	-	279	100

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2023

Note 4: Ministry and pastoral costs	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Staff salaries, NI & pension	21,630	-	21,630	17,716
Church rent	3,600	-	3,600	3,600
Other missionary costs	219	-	219	130
Outdoor worship	-	-	-	494
Speaker's fees and expenses	2,080	-	2,080	2,400
Travel and retreats	210	-	210	74
Service expenses	335	-	335	318
Total ministry and pastoral costs	28,074	-	28,074	24,733
Contributions to Head Office	2,210	-	2,210	1,440
Total charitable expenses	30,284	-	30,284	26,173

Staff salaries, NI & pension	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Gross pay	21,000	-	21,000	17,200
Social security costs	1,643	-	1,643	1,187
Employment allowance claimed	(1,643)	-	(1,643)	(1,187)
Pension	630	-	630	516
Total	21,630	-	21,630	17,716

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2023

Note 5: Support costs	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
Office expenses	103	-	103	120
Professional fees	616	-	616	350
Filing fees	-	-	-	13
Volunteer expenses	-	-	-	600
Sundry expenses	117	-	117	267
Total	836	-	836	1,350

Note 6 :	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
Bank current account	30,559	1,522	32,081	25,501
Petty cash	302	-	302	372
Prepayments	1,455	-	1,455	-
Total	32,316	1,522	33,838	25,873

Note 7: Sundry creditors	Unrestricted	Restricted	Total	Total
	£	£	2023	2021
			£	£
Accrued expenses	544	-	544	1,024
Total	544	-	544	1,024

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31 December 2023

Note 8: Funds of the charity

Unrestricted	Balance at 01/01/2023 £	Incoming £	Outgoing £	Balance at 01/12/2023 £
General fund	23,327	39,843	(31,399)	31,772
Restricted funds				
Missionary Fund	830	-	-	830
Charity Fund	692	-	-	692
Total restricted	1,522	-	-	1,522

LONDON CHINESE LUTHERAN CHURCH

England & Wales - Charity number 1150597

Accounts

London Chinese Lutheran Church

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31st December 2022

Charity Number: 1150597

Company Number: 07034589

London Chinese Lutheran Church

Trustees' Annual Report and Financial Statements

for the year ended 31st December 2022

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Balance Sheet	7
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London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2022

The Directors of the Company, who are also the Trustees of the Charity for the purposes of Charity Law, present their Annual Report and Accounts for the year ended 31st December 2022.

1. Reference and Administrative Details

Name of Charity: **London Chinese Lutheran Church**

Charity Registration Number: 1150597

Company Registration Number: 07034589

Registered & Operational Office: 79a Tottenham Court Road
London
W1T 4TD

Bankers: Lloyds Bank Plc
17 Heath Road
Strawberry Hill
Twickenham TW1 4AW

Reporting Accountants: Samuel & Associates
36 Charcroft Gardens
Enfield
Middlesex
EN3 7HA

The directors and trustees who served during the period to the date of this report are:

Mr Edgar Kar Chan	Chair	appointed 11/04/2016
Ms Mee Kee Kong		appointed 01/06/2019
Ms Zhong Li		appointed 15/05/2022
Mr Jimmy Langgang Wang		appointed 09/10/2022

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2022

2. Structure, Governance and Management

Governing Document

London Chinese Lutheran Church (LCLC) is a registered charity and a company limited by guarantee and incorporated on 30th September 2009 as amended by a certificate of incorporation on change of name dated 26th July 2012. The maximum liability of each member is limited to £1. LCLC is governed by its Memorandum and Articles of Association.

Appointment and induction of Trustees

The Trustees of the Charity, who are also Directors of the Company, are elected at the AGM or co-opted by the Directors.

Newly elected or appointed Trustees are provided with a comprehensive induction pack containing LCLC's Memorandum and Articles of Association, the last annual accounts, roles and responsibilities of charity trustees, and mentoring by established trustees.

Organisational Structure

LCLC is governed by its Executive Committee which is responsible for setting the strategic direction and policies of the charity. The Executive Committee carry the ultimate responsibility for the conduct of LCLC and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet monthly. A register of members is maintained at the registered office and is available to the public.

Major risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end LCLC is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.

3. Objectives and Activities

Mission statement

London Chinese Lutheran Church (LCLC) is a spiritual home away from home for the Chinese community in London. It has a weekly Sunday Christian Lutheran worship service conducted in Cantonese & optional Mandarin. Its members come from Hong Kong, China, Malaysia, Singapore, Taiwan and the United Kingdom and their first language is Cantonese. LCLC is a member of the Lutheran Church in Great Britain which is a member of the Lutheran World Federation.

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2022

Objects

The **objective** of the London Chinese Lutheran Church (LCLC) is to provide a platform for Lutheran Christians to congregate and share their faith and spirituality in the Chinese language and to promote the advancement of religion Lutheranism among members of the community in London through teaching and worshipping together with the young and the aged regardless of the country of origin. LCLC aims to provide a spiritual home for those away from their home country. ie, student, temporary working in London. Through our LCLC spiritual home and within our financial strength, we are providing appropriate support to relieve suffering, and hardship and to preserve spiritual and physical health and wellbeing.

4. Achievements and Performance

Our average number of people is around 50-52 attending worship each Sunday.

Activities

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus underpinned by the Lutheran value.
- Holy Communion takes place every first Sunday of the month.
- Provision of pastoral care when visiting church members.
- renew the spiritual life of believers and enlighten themselves and themselves through worship, Bible reading, Sunday school
- "Pianist Class" so that pianists can communicate with worship leader and enhance their worship skills
- Different fellowships after Sunday service according to needs, currently there are Living Water fellowships, youth groups, evangelical Bible study, and male and female groups. 15 to 20 attendance is the average number of every group.
- Bible reading plan to encourage members to read the same scripture together, set up scripture-sharing sessions during Lent and Christmas or other festivals. This has been conducted via the WhatsApp group.
- Once a year outdoor worship at a church member's large back garden in the summer and a barbecue after the service with average attendance of 50
- We have also been maintaining our Chinese cultural needs by celebrating all Chinese festivals.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism, we thank God for the gift of life. We have celebrated 5 baptisms this year.

London Chinese Lutheran Church

Trustees' Annual Report for the year ended 31st December 2022

Our church worker who is now our Pastor attends the Synod organised by the Lutheran Council in Great Britain (LCiGB). This provides our church with an important link between the Lutheran Council and the wider structures of the Church. Our church centre is a rented premises for 4 hours on Sunday afternoon. All communication outside this hour can still be maintained with our Pastor and the council member via WhatsApp group chat at any time. There is also an official telephone number should other elderly church members not technologically competent.

Volunteers

All volunteer has been working hard to make our church lively and vibrant. They have been running the children's worship and outreach work alongside the Pastor. They are all subjected to DBS check.

5. Financial Review

Financial Position

Incoming Resources in the year amounted to £25,709 (2021- £18,003)

A deficit of £1,914 was made in the year (2021-£4,547 surplus). At 31st December 2022, total funds amounted to £24,849 (2021- £26,764) of which £1,522 was restricted (2021- £1,522).

Reserves Policy

The trustees are required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The charity will maintain a projection of income for at least one year ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that could arise should a significant reduction in income be suffered, the trustees have determined that 'free' reserves should be maintained equal to 12 months of unrestricted total operating expenditure. Free reserves are defined as total free reserves less net fixed assets. This is equivalent to £23.327 in the year. The amount of the current expenditure of £27,623 is above the required level of reserves and the trustees will continue to make the effort to achieve surpluses in future years to contribute towards achieving this aim.

By order of the Board this 4th day of August 2023:

Edgar Chan

.....
Mr Edgar Kar Chan Chair

London Chinese Lutheran Church

Independent Examiner's Report to the Trustees of London Chinese Lutheran Church

I report on the accounts of the company for the year ended 31 December 2022 which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

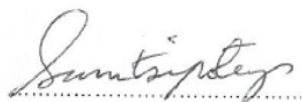
Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



4th August 2023

Samuel K Tsipotey, FCCA
Samuel Associates
36 Charcroft Gardens
Enfield, Middlesex
EN3 7HA

**London Chinese
Lutheran Church
Statement of Financial
Activities for
the year ended 31
December 2022**

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Incoming resources					
Voluntary income					
Congregational donations	2	22,109	-	22,109	14,403
Activities for generating funds					
Other incoming resources	2	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>
Total incoming resources		25,709	-	25,709	18,003
 Charitable expenditure					
Charitable donations	3	100	-	100	200
Ministry and pastoral costs	4	24,933		24,933	10,636
Contributions to Head Office		1,440	-	1,440	1,408
General overhead costs	5	<u>1,150</u>	<u>-</u>	<u>1,150</u>	<u>1,212</u>
Total charitable expenditure		27,623	-	27,623	13,456
Net incoming/(outgoing) resources		(1,914)		(1,914)	4,547
Total funds brought forward	8	<u>25,242</u>	<u>1,522</u>	<u>26,764</u>	<u>22,217</u>
Total funds carried forward		<u>23,327</u>	<u>1,522</u>	<u>24,849</u>	<u>26,764</u>

**London Chinese
Lutheran Church
Balance Sheet as at 31
December 2022**

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Current assets					
Cash at bank and in hand	6	24,351	1,522	25,873	27,563
Current liabilities					
Sundry creditors	7	<u>1,024</u>	<u>-</u>	<u>1,024</u>	<u>799</u>
Net assets		<u>23,327</u>	<u>1,522</u>	<u>24,849</u>	<u>26,764</u>
Funds of the Church					
Funds carried forward	8	<u>23,327</u>	<u>1,522</u>	<u>24,849</u>	<u>26,764</u>

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by Section 477 of the Companies Act 2006.

The Trustees confirm that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2022 and of its results for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were approved by the Trustees on **4th August 2023** and signed on their behalf by:

Director:

Name: Ms Mee Kee Kong Signature: ***Mee Kee Kong***

Company registration number **7034589**

London Chinese Lutheran Church
Notes to the Financial Statements for the year ended 31
December 2022

Note 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005.

b) Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees who are also ordinary members and named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted Funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

e) Resources Expended

Recognition of Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

Note 2: Voluntary income

	Unrestricted	Restricted	Total 2022	Total 2021
Congregational donations comprise:-	£	£	£	£
Loose	6,750	-	6,750	1,351
Thanksgiving	8,260	-	8,260	8,365
Charity - monthly donations	6,966	-	6,966	4,680
Sundry donations	<u>133</u>	<u>-</u>	<u>133</u>	<u>7</u>
Total	<u>22,109</u>	<u>-</u>	<u>22,109</u>	<u>14,403</u>
Other incoming resources	£	£	£	£
Contributions Head Office/Stipend	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>
Total other incoming resource	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>

Note 3: Charitable donations	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Gifts and Christmas	<u>100</u>	<u>-</u>	<u>100</u>	<u>200</u>

Note 3: Charitable donations	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Gifts and Christmas	<u>100</u>	<u>-</u>	<u>100</u>	<u>200</u>

Notes to the Financial Statements for the year ended 31 December 2022

Note 4: Ministry and pastoral costs

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Pastor's salary	17,716		17,716	4,944
Church rent	3,600		3,600	3,600
Other missionary costs	130		130	245
Outdoor worship	494		494	-
Speaker's expenses	2,400		2,400	1,690
Travel and retreats	74		74	-
Service expenses	<u>318</u>	<u></u>	<u>318</u>	<u>157</u>
Total	<u><u>24,733</u></u>	<u><u>-</u></u>	<u><u>24,733</u></u>	<u><u>10,636</u></u>

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Other expenses				
Contributions to Head Office	<u><u>1,440</u></u>	<u><u>-</u></u>	<u><u>1,440</u></u>	<u><u>1,408</u></u>

Note 5: General overhead costs	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Office expenses	120	-	120	195
Professional fees	350	-	350	490
Filing fees	13	-	13	13
Volunteer expenses	600	-	600	450
Sundry expenses	<u>267</u>	<u>-</u>	<u>267</u>	<u>64</u>
Total	<u><u>1,350</u></u>	<u><u>-</u></u>	<u><u>1,350</u></u>	<u><u>1,212</u></u>

Notes to the Financial Statements for the year ended 31 December 2022

Note 6 : Cash at bank and in hand	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Current Accounts	23,979	1,522	25,501	27,367
Petty cash	<u>372</u>	<u>-</u>	<u>372</u>	<u>197</u>
Total	<u><u>24,351</u></u>	<u><u>1,522</u></u>	<u><u>25,873</u></u>	<u><u>27,563</u></u>

Note 7: Sundry creditors	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Accrued expenses	<u>1,024</u>	<u>-</u>	<u>1,024</u>	<u>800</u>
Total	<u><u>1,024</u></u>	<u><u>-</u></u>	<u><u>1,024</u></u>	<u><u>800</u></u>

Note 8: Funds of the charity

Unrestricted	Balance at			Balance at
	01/01/2022	Incoming	Outgoing	31/12/2022
	£	£	£	£
General fund	<u><u>25,242</u></u>	<u><u>25,709</u></u>	<u><u>(27,623)</u></u>	<u><u>23,327</u></u>
Restricted funds				
Missionary Fund	830	-	-	830
Charity Fund	<u>692</u>	<u>-</u>	<u>-</u>	<u>692</u>
Total restricted	<u><u>1,522</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,522</u></u>