

**Charity Registration No. 1152041**

**Company Registration No. 08351592 (England and Wales)**

**LIVERPOOL INTERNATIONAL NORDIC COMMUNITY  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# **LIVERPOOL INTERNATIONAL NORDIC COMMUNITY**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	H E Busby M H Metcalf R G Metcalf U Norddahl E Hughes B E Bech K Vik I C Hughes M K B Fleming (Appointed 18 April 2024) Dr E A Wright (Appointed 1 May 2024)
<b>Secretary</b>	M H Metcalf (Resigned 3 June 2025) Dr E A Wright (Appointed 3 June 2025)
<b>Charity number</b>	1152041
<b>Company number</b>	8351592
<b>Principal address</b>	Gustaf Adolf Church 138 Park Lane Liverpool L1 8HG
<b>Principal address</b>	Gustaf Adolf Church 138 Park Lane Liverpool L1 8HG
<b>Independent examiner:</b>	J R M Simcox FCA Simcox & Co. Chartered Accountants 35B Market Street Hoylake Wirral CH47 2BG
<b>Bankers:</b>	HSBC 99 - 101 Lord Street Liverpool L2 6PG

# **LIVERPOOL INTERNATIONAL NORDIC COMMUNITY**

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# **LIVERPOOL INTERNATIONAL NORDIC COMMUNITY**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

The trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts

#### **Structure, governance and management**

The charity is a company limited by guarantee and was incorporated on 8 January 2013.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

H E Busby  
M H Metcalf  
R G Metcalf  
U Norddahl  
E Hughes  
B E Bech  
K Vik  
I C Hughes  
M K B Fleming (Appointed 18 April 2024)  
Dr E A Wright (Appointed 1 May 2024)

The trustees of the charity were selected and appointed on the basis of their potential involvement in the objectives of the charity, and for the particular skills and experience they have to offer the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Trustees meet on a regular basis to discuss the management and activities of the charity.

The trustees have assessed the major risks to which the charity is exposed and are satisfied systems are in place to mitigate exposure to the major risks.

# **LIVERPOOL INTERNATIONAL NORDIC COMMUNITY**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

#### **Objectives and activities**

The objects of Liverpool International Nordic Community (LiNC) are specifically restricted to the advancement of the Christian religion and the advancement of education in such ways as the trustees think fit and the provision and maintenance of facilities for use for meetings, lectures, classes and other forms of recreation and leisure time occupation, with the object of improving conditions of life.

Without prejudice to the generality of the foregoing, this may include:

- to advance the Christian religion in particular but not exclusively amongst Nordic people living in or visiting the North West of England and North Wales by the operation of a church in Liverpool.
- to advance education for the public benefit, in particular but not exclusively by the teaching of Nordic languages, culture, and heritage.
- to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship, or social circumstances with the object of improving their conditions of life.

This provision may be amended by special resolution but only with the prior consent of the Commission.

The vision of LiNC is:

- to be a centre of excellence, situated in the Gustaf Adolf Church, for the support, promotion, and development of all that is Scandinavian.
- to support a community that incorporates people from Sweden, Norway, Iceland, Finland, Denmark, and the Northwest of England.
- to develop a network of contacts for the Nordic community in the Northwest of England and North Wales.
- to secure adequate funding to refurbish the church building to a modern standard, meeting current regulations for access and safety.

The ongoing mission of LiNC is:

- to provide for the spiritual welfare of the Nordic community and to foster links with local churches and other local community groups including the local people of Liverpool and Northwest England and North Wales;
- to maintain a quality building as a focal point for the activities of the church and the LiNC Charity.

The Charity may accept gifts, donations, subscriptions, and legacies. Details of restricted and unrestricted receipts and expenses can be found in the Statement of Financial Activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **LIVERPOOL INTERNATIONAL NORDIC COMMUNITY**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **Introduction**

As I welcome you to this year's annual report, I would first like to say a very big thank you to the former chairman Roger Metcalf, who has undertaken a considerable amount of work over many years to ensure that LINC and the church is in a sound financial position, and is a hub for the Nordic communities across Liverpool and the North West. Without Rogers considerable expertise and dedication, we would not find ourselves in the position that we are today, therefore, on behalf of the board and myself I wish to thank Roger for his considerable service, and send him and Helen our best wishes as they move to be closer to their daughter.

The board not only provides oversight for the operations of the company, but is also the driving force behind many of the activities and work that is undertaken within and on behalf of the church. Board members not only provide their time to support the committee but also volunteer for most of the regular and special activities that take place during the year, ensuring that the wider Nordic community has a thriving hub, where their culture and language can be celebrated. Without the board's continued support and dedication to the work of the charity, we would not be as successful as we are today. I therefore thank them for all their hard work and dedication.

Whilst the board is the driving force behind the charities activities our regular activities would not take place without the support of a dedicated group of volunteers, who freely give of their time to ensure that all of our activities are well run. We have recently held our first volunteers get together, where more than 20 of our supporters came together to discuss the activities and plan for the future and get some mutual support. On behalf of the board, I would therefore like to offer very sincere thanks to all of our volunteers and supporters, without whom our activities simply would not happen, and hope that they will continue to provide the invaluable support that they do. I would also wish to encourage any new volunteers to help take our activities forward, you would be very welcome.

#### **Regular Activities**

Our regular activities continue to be well supported and welcomed by the Nordic communities we serve. In particular, our coffee morning on Wednesday is a hub for social and cultural exchange for the Nordic community that we serve together, with those who have a strong connection to the Scandinavian nations. With regular attendances of over 50 plus, this remains a hub and welcome social event for LINC members. Anyone who attends feels the buzz that this event brings.

The craft group on a Saturday continues to go from strength to strength, and contributes regular income to the church through the sales of the craft products they make. The Scandinavian knitwear is particularly well received at our Christmas bazaar, and continues the craft traditions and skills learned across many Nordic countries.

LINC's management of the building ensures that we are able to support GANC to deliver its church services on Sundays. These Lutheran services continue our Scandinavian tradition and ensure that the church is used for one of its principal purposes, that of worship. Unfortunately, in line with many churches the congregation for regular Sunday services is small, however this is boosted considerably for special services at Christmas and Easter.

The Finnish language school meets weekly, and welcomes all levels of Finnish speakers from beginners to advanced. It is a great opportunity to not only practice your Finnish, but to socialise together over Finnish coffee and buns.

With members living so far afield, it is understandable that many are not able to commit to weekly activities within the church, however when special events are organised, many will travel from far afield to attend the events set out below.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### Special Events

**Midsummer** continues to be a major focus across Scandinavia, and also within the church. The Midsummer service is always well attended with members coming from far and wide to celebrate together. Traditional songs and dancing around the maypole together with a smorgasbord to kick the summer off in style.

Our **Christmas bazaar** is one of the busiest events in our calendar, and is not just open to LINC members but also the wider community. Hundreds attend the day and sample Scandinavian cuisine, together with many stalls selling Scandinavian products and Christmas items. The event is one of our major fundraisers during the year where we can raise up to 10% of our annual expenditure. We therefore look forward to our 2025 Christmas bazaar and welcoming all who attend.

Last year's Lucia service was one of the best attended ever with every seat taken. In response to this success the board has decided that the 2025 Lucia celebrations will consist of two services; one in the late afternoon, the other in the early evening. These events will be ticketed so we can manage numbers more efficiently. Lucia is a major cultural event in Nordic countries, and it's wonderful to see so many of our younger members participating in the choir.

**Christmas eve** celebrations provide a traditional service together with Julgröt to welcome in the festive season.

In early summer, LINC participated in the Liverpool European Festival, which enabled us to showcase the work of LINC, with a wide range of other European communities across the Merseyside area. We showcased our work at Liverpool town hall for a number of dignitaries and consular representatives, enabling us to make links with them. There was also a community event at the bombed out church where we promoted our work to the wider community. We hope that this puts LINC at the forefront of local cultural activities.

Anyone wishing to attend regular or special events is encouraged to look at our website, or sign up to our social media feeds, for updated information and timings for the various activities.

#### Other Usage

Over the years we have hosted a number of concerts and performances by various artists from across the region. All that used the church for performances are thrilled by the acoustics of the building, and this has led to regular concerts during weekends. We are keen to see these grow over future years as they not only bring the building to life and to the attention of many more people, but also provide a regular stream of income in support of our activities.

In addition to the above concerts, we provide regular room hire. These range from choir practice, art classes and self-help groups. These help us to promote our use as a community hub and support our income streams. We will continue to support and explore usage with any suitably aligned groups.

#### Building upkeep

The building upkeep remains a priority for the board with all regular maintenance, such as gas safety checks, electrical fire safety etc being conducted to ensure the building is safe and secure. Unfortunately, during the changing of our electricity meter, a fault was found with the incoming power supply. This required the emergency replacement of cabling that left the church without power for some 12 hours. Whilst this was clearly inconvenient, and luckily did not happen on a day when many activities were taking place, we do feel fortunate that this fault was found as had the supply failed this could have had a more catastrophic effect on the building.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### **Building up keep (cont)**

Whilst the board continues its policy of only spending what is required on the building, we have undertaken external painting and varnishing of doors and windows to ensure they are protected from the elements, and that these components do not fail. Many members will know we have a lift fund which has some monies available for the provision of a lift to make accessibility in the building easier. However, the board is holding off on this expenditure as we have some significant investment requirements for the building that goes beyond the current funds that we have available. Future investment requirements are estimated to be in the hundreds of thousands of pounds for significant replacements of plant, windows and structural repairs. We will therefore need to identify and document these in more detail to seek external funding to support this investment. As the owners of the building are the 1883 trust, they will have a pivotal role in taking this forward and we must work with them to turn the aspiration of this investment into a reality.

As previously reported, we are in continued negotiations with the developer of the building next to the church, for the loss of light that this will cause to our facility. This has been a long and tortuous process extending over several years, and at the time of writing, these negotiations are still ongoing. However, we do hope that this will be concluded in the foreseeable future, and result in a payment to the charity which we will put towards our future refurbishment plans.

### **And finally,**

As a charity we remain in a stable financial position. However, as outlined above we have some significant challenges ahead. Without considerable fund raising, we are unlikely to be able to undertake all of the works on the building that will be required, and if not undertaken, the building could be at risk. The board will continue to monitor this situation closely.

As I draw this report to a close, I thank you, our members, for your continued support of the charity, and encourage all of you to come forward and offer whatever additional voluntary help and support you can to enable us to go from strength to strength, as I am sure there is expertise within our membership that is currently untapped.

On behalf of the board of trustees



.....  
E Hughes  
Trustee

Dated: 13th October 2025



# **LIVERPOOL INTERNATIONAL NORDIC COMMUNITY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees, who are also the directors of Liverpool International Nordic Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which 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 charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operations

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 7 to 13.

#### Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Liverpool International Nordic Community 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.

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:

- i) examine the accounts under section 145 of the 2011 Act;
- ii) follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii) 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:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
  - i) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

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



J R M Simcox FCA

Simcox & Co.  
Chartered Accountants  
35B Market Street  
Hoylake  
Wirral  
CH47 2BG

Dated:

20 OCTOBER 2025

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and legacies	2	16,455	-	16,455	17,245
Investment income	3	2,727	-	2,727	2,358
		19,182	-	19,182	19,603
Incoming resources from charitable activities	4	30,658	-	30,658	31,344
<b>Total incoming resources</b>		<b>49,840</b>	<b>-</b>	<b>49,840</b>	<b>50,947</b>
<b><u>Resources expended</u></b>					
<b><u>Charitable Activities</u></b>					
Charitable expenses	5	39,344	-	39,344	38,216
<b>Total resources expended</b>		<b>39,344</b>	<b>-</b>	<b>39,344</b>	<b>38,216</b>
<b>Net income for the year/ Net movement in funds</b>		<b>10,496</b>	<b>-</b>	<b>10,496</b>	<b>12,731</b>
Fund balances at 1 April 2024		236,896	5,146	242,042	229,311
<b>Fund balances at 31 March 2025</b>		<b>247,392</b>	<b>5,146</b>	<b>252,538</b>	<b>242,042</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The restricted funds relate to monies donated for the publishing and publicity of the charity.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Investments	8	97,501	97,501
<b>Current assets</b>			
Debtors	9	3,232	1,888
Cash at bank and in hand		<u>152,765</u>	<u>142,653</u>
		155,997	144,541
Creditors: amounts due within one year	10	960	-
<b>Net current assets</b>		155,037	144,541
<b>Total assets less current liabilities</b>		<u>252,538</u>	<u>242,042</u>
<b>Income funds</b>			
Restricted funds		5,146	5,146
Unrestricted funds		247,392	236,896
	11	<u>252,538</u>	<u>242,042</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 202. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which company with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of, resources including its income and expenditure, for the financial year 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.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on

13th October 2025

  
E Hughes  
Trustee

Company Registration No. 08351592

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

##### 1.2 Investments

Fixed asset investments are stated at market value. The market value of the fixed asset investments is equivalent to the cost value.

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	16,455	-	16,455	17,245

#### 3 Investment income

	2025	2024
	£	£
Interest receivable	2,727	2,358
	<u>2727</u>	<u>2358</u>

#### 4 Incoming resources from charitable activities

	2025	2024
	£	£
Membership fees	3,681	3,512
100 Plus Club	888	847
Fundraising	1,942	2,808
Bazaar	3,849	3,418
Rental income from church hire	7,153	7,806
Car park hire	9,170	9,125
Lucia	235	267
Books and prints	89	110
Gift aid	1,618	1,771
Craft group	2,033	1,680
	<u>30,658</u>	<u>31,344</u>

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Total resources expended

	2025 £	2,024 £
<b>Charitable activities</b>		
100 Plus club	427	436
Rates and water	3,275	2,768
Heat and light	9,275	6,997
Telephone and TV licencing	1,083	1,045
Insurance	7,778	7,257
Cleaning and refuse	4,905	3,887
Repairs and renewals	5,528	9,685
Other premises costs	4,336	2,986
Equipment	100	169
Postage and stationery	40	19
Accountancy fees	750	750
Sundry expenses	368	384
Bazaar	259	286
Lucia	-	31
Professional fees	918	1,200
Bank charges	131	158
Website and computer costs	171	158
	<u>39,344</u>	<u>38,216</u>

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

#### 7 Employees

There were no employees during the year.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Fixed asset investments

Shares in group undertakings and participating interests

£

At 1 April 2024 and at 31 March 2025

1

#### Holdings of more than 20%

The company holds more than 20% of the share capital in the following companies:

Company	Country of registration or incorporation	Shares held	
		Class	%
Subsidiary undertakings			
LiNC Operations Limited	England & Wales	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Principle Activities	Capital and reserves £	Profit/(loss) for the year £
LiNC Operations Limited	bed and breakfast facilities together with provision of refreshments	<u>1</u>	<u>1</u>

The wholly owned trading subsidiary commits all of its profits to the charity under the gift aid scheme.

The relevant financial period for LiNC Operations Limited is 31 March 2025.

#### 9 Debtors

	2025 £	2024 £
Amounts owed by group undertakings	3,232	1,888
	<u>3,232</u>	<u>1,888</u>

The above debtor relates to donations committed to the charity at the year end by its wholly owned subsidiary, LiNC Operations Limited.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Creditors

	2025 £	2024 £
Amounts due within one year	960	-
	<u>960</u>	<u>-</u>

#### 11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Investments	1	-	1
Car Park	97,500	-	97,500
Current assets	<u>149,891</u>	<u>5,146</u>	<u>155,037</u>
	<u>247,392</u>	<u>5,146</u>	<u>252,538</u>