



# **St. Anne's Lutheran Church Ltd**

## **Trustees' Annual Report including Directors' Report Year End 31<sup>st</sup> December 2023**

**Charity registration number: 1157365**

**Company number: 07034615**

(Company Number 07034615, Charity Number 1157365)

## **Trustees/Directors of St Anne's Lutheran Church Ltd 2022-2023:**

Tracy Maroske (Chair)  
Frederick Nsemwa (Treasurer) (Resigned 1 May 2023)  
Jeff Trinklein (appointed Interim Treasurer 1 May 2023)  
Robert Rosset (Secretary; resigned 31 January 2023)

Timo Lehtonen  
Rev'd Wendy Sherer  
Kathy Unger (resigned 31 January 2023)  
Nikki Renken  
Moses Shonga  
Meelis Süld

## **Trustees/Directors of St Anne's Lutheran Church Ltd 2023-2024:**

Tracy Maroske (Co-Chair)  
Jeff Trinklein (Secretary; resigned as Interim Treasurer 29 October 2023; resigned as Secretary and appointed Co-Chair 28 July 2024)  
Nikki Renken (Treasurer as of 29 October 2023)  
Timo Lehtonen (appointed Secretary 28 July 2024)

Rev'd Wendy Sherer  
Rebecca Daniel (elected 29 October 2023)  
Sarah Farrow (elected 29 October 2023)  
Moses Shonga (resigned 8 March 2024)  
Meelis Süld

## **Staff**

Senior Pastor: Rev'd Wendy Sherer  
Assistant Pastor: Rev'd Meelis Süld  
Director of Music: Andrew Baars  
Administrator: Nicholas McIntyre (left employment 8 September 2024)

**Charity registration no:** 1157365

**Company no:** 07034615  
Registered in England and Wales

### **Registered Office**

St Mary-at-Hill,  
Lovat Lane  
London  
EC3R 8EE

### **Independent Examiner**

Counterculture Partnership LLP  
Unit 115, Ducie House, Dulcie Street  
Manchester  
M1 2JW

# Report of Chair of Trustees

Dear Friends in Christ,

As we reflect on the past year, 2023, at St. Anne's Lutheran Church, I am blessed to present the annual chair of trustee's report. This year has been one of faith, resilience, loss and blessings, and I am grateful for the collective efforts that have allowed us to serve our congregation and community, to fulfil our mission with grace and dedication. To God be the glory for all is achieved through his unrelentless grace.

I start with a reminder of our Objects as set forth in our organizational documents:

The Objects of the Charity are for the benefit of the public:

- 1.1 to promote and advance religion in accordance with the Statement of Faith in such ways to such people, without regard to their age, condition or religion, in the United Kingdom or the world, as the Trustees from time to time may think fit.
- 1.2 to relieve suffering and hardship and to promote and preserve spiritual and physical good health and well-being by the provision of funds, goods or services of any kind including, but without limitation, the provision of counselling and support to such people and communities, without regard to their age, condition or religion, in the United Kingdom or the world as the Trustees from time to time may think fit.

## Our Relationship with the Lutheran Church in Great Britain (LCiGB)

St Anne's is a member congregation of the LCiGB. Currently one lay and two ordained SALC trustees also serve on the council of the LCiGB. This presence provides the SALC board of trustees with an important link between the congregation and the wider structures of the Church.

This year the SALC board of trustees also focussed its attention on preparation for the election of the LCiGB bishop. Unusually there were three candidates. The SALC representative to synod spoke with the SALC pastors and SALC members to gather their input regarding his report and representation of the congregation at annual synod. Trustees and members were also encouraged to attend a question and answer zoom meeting to meet the candidate bishops. The trustees recognise that such opportunities are important for the purposes of engaging our membership with the leaders of the governing church.

Also of note from the LCiGB annual synod was the vote which formally endorsed a common statement on Human Sexuality and relationships. The Common Statement supports an inclusive approach on matters of human sexuality and is in line with government legislation. The church ministerium had formerly endorsed a statement on its inclusive approach to human sexuality and relationships in 2013, but it was not presented as a formal vote to Synod until 2023. The endorsement of this statement was received with celebration by many of St Anne's members as it affirmed a vision to be an inclusive and truly welcoming church - celebrating all of God's creation. However, following this Synod, some members of St Anne's Swahili community notified the trustees that they no longer felt able to worship at St Anne's due to the adoption of the common statement.

The English and Swahili speaking communities at St Anne's have worshipped together and alongside each other for nearly 50 years and this has been a distressing and difficult time for all concerned. In further conversation it was understood that there were also issues around how the statement had been positioned for a vote at this Synod with little notice. The Trustees endorsed paid sabbatical leave to Pastor Moses from May to September, to support him while he considered his spiritual and practical options within the congregation and the wider church. Pastor Moses resumed monthly Swahili services on October 29<sup>th</sup>, but it became evident to the trustees that the Swahili speaking community of St Anne's were not participating in these services. At the close of 2023, although communications are inevitably difficult, there was some limited dialogue taking place. The trustees of St Anne's are praying and hoping that some sort of reconciliation or understanding may be possible and are doing all it can to facilitate that. As a final note, during 2024 Pastor Moses has resigned his position as a pastor at St Anne's and as a result we have suspended our Swahili-language services.

### **Structure, Governance and Management of St. Anne's**

The method of appointment to the Board of Trustees of the congregation (the charity) are set out in the Articles of Association. For the avoidance of doubt, the Trustees are the directors (for the purposes of the Companies Act) and the charity trustees of the Charity. At St Anne's the trustees consist of the senior and assistant pastors, as *ex officio* by virtue of their office, and co-opted and elected members of the charity (St Anne's Lutheran Church), or co-opted non-members subject to approval by the bishop.

All those who regularly attend our services or are members of the congregation are encouraged to register as a voting member of the charity and to consider standing for election as a trustee. The trustees are responsible for making decisions on all matters of general concern and importance to the congregation, including deciding on how the funds of the congregation shall be used. Specifically, they shall govern, manage and administer the charity and its property and funds. These powers may only be exercised in supporting the Objects (of the charity). The trustees ensure that prospective trustees are aware of the responsibilities entailed.

The full Board of Trustees met 11 times this year. To manage our extensive responsibilities, smaller subsets focused on finance, outreach, and matters arising met between official meetings and reported back to the board, ensuring thorough oversight and continuous improvement. We began the year with 7 elected trustees. In January Kathy repatriated to Australia and Robert resigned due to health issues. In May the trustees were surprised by the sudden resignation of our Treasurer and much valued trustee Fred Nsemwa, following the LCiGB synod. Fred has been a valued resource in his role as Treasurer and faithful witness to Christ. His resignation left a gap in our resources and an empty seat around our Trustee fellowship. The responsibilities of the role required immediate attention. Jeff stepped up as interim treasurer until we could appoint someone to the role. This was not an ideal arrangement as Jeff already held other responsibilities, but through his generosity and expertise we were able to continue to manage our financial obligations.

At the St Anne's Lutheran Church Ltd AGM in October 2023, participation was thoughtful and engaging. In accordance with the Memorandum and Articles of Association of St. Anne's, Tracy Maroske retired from the Trustees by rotation but agreed to seek re-election. Tracy was reappointed along with two additional trustees to fill the vacancies; we welcomed Rebecca Daniel and Sarah Farrow. Through their chaplaincy work and experience with students in different settings we look forward to opportunities to extend our ministry outreach to include students from a range of countries. Following the AGM all offices were vacated, in line with our procedures. Nikki Renken was approved to the office of treasurer, Tracy Maroske chair and Jeff Trinklein secretary. The board now comprised six elected trustees and three *ex officio*.

St Anne's congregation is blessed through the work and dedication of its trustees who are required to give of their time freely with considerable responsibility, including ensuring that it remains true to the charitable purpose

and objects of the charity. Going forwards it is crucial for good governance that new trustees are recruited, to bring fresh ideas and the skills necessary for this responsibility.

### **Welcome, Worship and Connecting**

Although we do not own or have sole use of a building premises we have enjoyed our leased Sunday worship home at St Mary at Hill, for 10 years now. At the start of 2023 the trustees were delighted when the newly appointed chair of the SMaH PCC, Bishop David Urquart introduced himself and made it known that he was keen for us to explore ways to positively develop our shared relationship. I have found coffee meetings with him to be encouraging and look forward to future initiatives.

Throughout 2023 the congregation of St Anne's has provided Lutheran worship where we share witness to the saving grace of our Lord. Our services put faith into practise through prayer, liturgy, music and sacrament. We extend a welcome to all who join us for in-person worship or on-line. Our post-worship refreshments time is a very special time where we build sense of family and belonging, supporting each other in Christian growth. Many within our congregation find a home away from home and a place of sanctuary to worship with others from across the globe. We comprise many cultures and Lutheran traditions. Those who relocate continue to keep connections with SALC through our weekly Newsletter, Facebook page and website. Members, friends, and visitors have in-person options of weekly English services of Word and Sacrament, and monthly Bach Vespers services of Word and music. In addition, the morning English services are live streamed via Facebook. We provide this service to include those who cannot regularly attend in-person, particularly those with mobility or distance issues. St Anne's is an inclusive congregation to which all are welcomed.

### **Education**

The trustees are most grateful to assistant pastor Meelis for his continuing offer of monthly scripture study following the pattern of Lectio Divina. Participants may either attend in person at the LCiGB office or on-line, which also accommodates those regularly joining from abroad. All are welcome, no former experience required. Pastors Wendy and Moses led a group of pre-confirmationees through catechism classes as preparation for their Confirmation of Faith. We are now looking forward to seeing how these newly confirmed young people can be engaged in the next steps of their faith journey; and the encouragement St Anne's ministry team and members can make.

### **Music outreach**

The music for our regular Sunday morning worship services is expertly led by our Director of Music Andrew Baars who encourages anyone interested to share their musical talents during and after services and is developing a choir from our members. Visitors are also welcome to participate. Andrew is dedicated to involving younger members to key roles, including as cantor. His open and encouraging approach has facilitated the participation of young people who through music find an active and appreciated purpose. God is good and leads his people to dedicate time and effort to nurturing the young.

In addition to weekly Sunday morning eucharist services St Anne's reaches out to the secular and Christian music appreciating community through excellent Bach vespers worship services. We are proud to have hosted these near-monthly services for over 50 years. In 2023 we presented a full programme of 10 Bach Vespers performed by professional musicians of the City Bach Collective. Gratefully we receive financial support from Gibson Dunn which although generous, together with voluntary donations from those attending, does not cover the full cost. The trustees seek other sources of financial support to enable the continuance of this unique musical contribution to London. The musicians themselves frequently express their joy for the opportunity to perform Bach's cantatas in the liturgical setting for which they were written. Attendance at these services is greater than our other services and predominantly comprises regularly attending non-Lutherans.

### **Gratitude for support**

Thank you, to you the members, for your kind and generous prayers and support to the trustees this past year as together we endeavour to relieve suffering and hardship and to promote and preserve spiritual and physical good health and well-being within our communities. The congregation of St Anne's is dependent upon its membership working as volunteers.

Philippians 2:4: "Let each of you look not only to his own interests, but also to the interests of others."

It is my prayer that St Anne's may continue serving the community with open arms of welcome to all. Looking ahead we look for inspiration to extend our activities where together we can explore God's loving and inclusive will. I envision a congregation which grows because those who come through our doors find nurture through our ministry of Word & Sacrament in accordance with the Lutheran tradition.

In Christ,

Tracy Maroske  
Chair of Trustees

# Report of Treasurer

## Income

During 2023, SALC's total receipts on unrestricted voluntary donations were £60,766 which was a 7% decrease (£4,486) compared to 2022. Generous donations (£31,794) from members who contribute through the ELCA made a significant difference to our financial position, amounting to 52% of donated income.

Our restricted income included a generous grant from Gibson Dunn & Crutcher LLP to support our Bach Vespers services. In September St Anne's hosted the ordination of two new pastors for the Lutheran Church in Great Britain (LCiGB). Donations for the ordination service were shared between the London Chinese Lutheran Church and Youth Ministry at St Anne's. We received gift donations for the wedding of our Senior Pastor, Wendy, and her husband Sion, and for Erik Cannell, who left his role at St Anne's towards the end of 2022. These gifts were distributed during the year.

Overall income was approximately £13,000 lower than forecast. This was largely due to the loss of donation income from our Swahili services. We could not have foreseen that members of our congregation who attend our Swahili service would decide they could no longer participate in worship and activities at St Anne's. Although Swahili services were temporarily suspended for a few months, we continued to hold them and employ Pastor Moses until his resignation in 2024. Thankfully, long established relationships with our Swahili sisters and brothers have allowed us to meet and listen, providing an opportunity for ongoing conciliation and healing. However, it is clear that for the time being Swahili services will not continue, and St Anne's faces a reduced income compared with previous years.

We are yet to recover gift aid from HMRC for the later part of 2021 and for 2022 and 2023, with accrued gift aid amounting to £18,117.

Attendance at our services is still lower than before the pandemic, although people continue to join us online as services are live-streamed. We purchased further equipment to facilitate the live-streaming thanks to a grant received in 2022 from the LCiGB, which was supported by the Lutheran World Federation.

We are enormously grateful to our church members for continuing to give so generously, not just financially but also in time. Members of the church working as volunteers, giving their time freely, are crucial to enable us to achieve our mission.

## Expenditure

Overall, expenditure totalled £111,312, an increase of 13% compared to the previous year (£98,389). This was higher than predicted, leaving an overall deficit of £38,823 when compared to income. Several things accounted for the increase in expenditure, including the annual RPI increase in rent due under our lease, and some additional staff costs and professional fees, including a small increase in the fee for the Independent Examiner. At the end of 2022 trustees agreed an increase in the level of fees paid to musicians and for our Director of Music and organists who deputise in his absence. This was to bring them more in line with the expectations of the music profession.

Our unrestricted cash reserves at the end of the year amounted to £36,052 once existing liabilities are accounted for. This is a reduction of £46,878 since last year. We also have additional reserves in the form of accrued Gift Aid. Given our current reserves policy, and the overall reduction in income, trustees are aware that a similar fall in 2024 would have implications on the ability of St Anne's to continue to operate, and have advised its staff accordingly.

### **Reserves Policy**

As part of good practice and given the continued uncertainty about funding, SALC Trustees have resolved to protect the continuity of service to the congregation by ensuring that SALC has free reserves to allow the charity to cope with a reasonable level of unforeseen expenditure. The Charity Commission recommends that organisations maintain such reserves. For instance, in the event that SALC has to wind up there will be costs associated in doing this such as staff given notice/redundancy, liabilities and so forth. As part of the contingency planning and risk management, SALC Trustees have established a reserves policy that ensures SALC maintains a balance on unrestricted funds which as far as possible equates to at least four months of unrestricted payments.

The value of reserves agreed to be in place at the end of the 2023 financial year (for 2024) by the SALC Finance Committee was £20,000. Reserves held above this value are purposed to smooth fluctuations in cash flow, meet emergencies and to allocate towards the activities of the church over the coming years. The unrestricted general fund reserve currently exceeds the four month's unrestricted payments.



## Report of Senior Pastor

2023 was another eventful year in our congregation's life, with predictable joys and griefs which the passage of time always brings.

Bringing much enjoyment and blessing to our worship was our newly appointed Director of Music Andrew Baars, who enriched us with regular musical offerings from our St. Anne's congregational choir (as well as his own gifted family members) alongside consistent, strong leadership of liturgy and hymn singing. Andrew is also becoming known for recruiting newcomers and encouraging their musical talents.

In addition to the positive development of our music programme, the worship committee also commissioned a new handcrafted set of ceramic communion ware to be used during the Lenten season.

I was pleased to finally celebrate my wedding to Sion (postponed from 2020) in April, and delighted with those St. Anne's members who were able to celebrate along with us (in spite of the unintended and unfortunate date clash with the annual LCiGB Synod Assembly!). Thank you to all who attended, wished us well, or blessed us with your generosity.

We bid sad farewells this year to long time members Marja-Liisa Morgan (and her husband Merv) and Kathy Unger, both of whom relocated to be closer to family, as well as student Heather Hufford, who had been very involved in our worship life during her time in London. And even as we regretted the loss of those departing our community, we continued to see a steady stream of new visitors and more frequent attendees who expressed interest in becoming members of St. Anne's. It is a testimony to our continuous welcome in the name of Christ that newcomers feel almost instantly a part of our worship and congregational life, and accept our invitation to become involved in any way which inspires them.

Our continuing catechism class of ten students completed their curriculum in April, with five students affirming their baptism on Pentecost Sunday. Sadly, the other half of our completing class did not participate in the confirmation service due to the discontinuation of Swahili member participation in the life of St. Anne's after the LCiGB Assembly (explained in chair's report).

In addition to the Affirmation of Baptism service, we hosted a number of special services at St. Anne's, including a celebration of the Week of Prayer and World Fellowship (with special guests from the Indian YMCA), a farewell to outgoing LCiGB Bishop Tor Jørgensen, and the joyful event of two new synod ordinations: Rebecca Daniel and Wilkins Tang.

As disciples of Christ we know that in all things God is faithful, whether we grieve or celebrate. We thank God for another year of being the Church in this place and time, we rejoice in all the blessings which the previous year has bestowed, and pray in confidence for all our dear sisters and brothers who no longer journey with us in person, but who remain always in communion with us and all the saints worldwide, by the Spirit's power.

Thank you, once again, for the privilege of serving as your pastor.

In Christ,

**Rev. Wendy Sherer, Senior Pastor**

## Report of Administrator

I continue to work Thursdays & Sundays.

We had average service attendance of 24.

We had average Bach vespers attendance of 52.

I banked £4,006.50.

I paid by stipend £11,635 for musicians and visiting pastors.

I sourced the purchase and delivery a wardrobe for the vestry.

I arranged printing & distributed flyers for 9 Bach vespers.

We had the Ciborium, the Paten & the Chalice refurbished and restored.

Nicholas McIntyre

**Administrator**

**St. Anne's Lutheran Church Ltd.**  
**Statement of Trustees Responsibilities**  
**For the year ended 31 December 2023**

The trustees, who are also the directors of St. Anne's Lutheran Church Limited for the purpose 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 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.

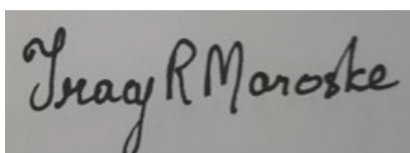
In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

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 financial statements comply with the Companies Act 2006 (the "2006 Act"). 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 preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 41SA of the 2006 Act.

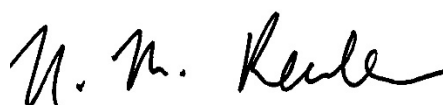
Approved by the trustees and signed on behalf by



**Tracy Maroske**

**Chair**

**25 September 2024**



**Nikki Renken**

**Treasurer**

**25 September 2024**

**St. Anne's Lutheran Church Ltd.**  
**Independent Examiners Report**

**For the year ended 31 December 2023**

I report to the charity trustees on my examination of the accounts of St. Anne's Lutheran Church Ltd. for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the charity trustees (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 2011 ("the Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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).

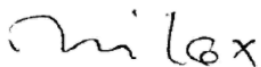
**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Tom Wilcox FCIE  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street Manchester M1 2JW

**St. Anne's Lutheran Church Ltd**  
**Financial Statements as at 31st December 2023**  
**Receipts & Payments A/c**

Appendix A/1

	notes	Unrestricted General Fund	Designated Funds	Restricted Grant (Music)	Restricted LCIGB	Restricted Appeal	Restricted Swahili Spec	Totals 2023	Totals 2022
<b>Voluntary Receipts</b>									
Regular Giving	2	13,519	0	0	0	0	0	13,519	15,064
Other Giving	3	47,247	0	0	0	1,474	0	48,721	50,188
Grants	4	0	0	3,000	0	0	0	3,000	7,066
Gift aid	5	7,124	0	0	0	0	0	7,124	7,829
Activities for generating funds		0	0	0	0	0	0	0	0
Legacy Payment from the Estate of JRL Scheneider		0						0	0
Other		125.73	0	0	0	0	0	126	214
<b>Total Receipts</b>		<b>68,015</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>1,474</b>	<b>0</b>	<b>72,489</b>	<b>80,361</b>
<b>Payment</b>									
Church Activities	6	107,881	0	3,000	431	0	0	111,312	98,389
		<b>107,881</b>	<b>0</b>	<b>3,000</b>	<b>431</b>	<b>0</b>	<b>0</b>	<b>111,312</b>	<b>98,389</b>
Excess receipts over payments		-39,866	0	0	-431	1,474	0	-38,823	-18,106
Transfers between funds		0	0	0	0	0	0	0	0
		<b>-39,866</b>	<b>0</b>	<b>0</b>	<b>-431</b>	<b>1,474</b>	<b>0</b>	<b>-38,823</b>	<b>-18,106</b>
Balances b/f at 1st Jan		95,065	0	0	0	0	0	95,065	113,170
Balance c/f at 31st Dec		<b>55,199</b>	<b>0</b>	<b>0</b>	<b>-431</b>	<b>1,474</b>	<b>0</b>	<b>56,242</b>	<b>95,065</b>

St. Anne's Lutheran Church Ltd  
Statement of Assets and Liabilities as at 31st December 2023

Appendix A/2

	Unrestricted General Fund	Designated	Restricted Grant (Music)	Restricted LCIGB	Restricted Appeal	Restricted Swahili Spec	Totals 2023	Totals 2022
	£	£	£	£	£	£	£	£
<b>Monetary Assets</b>								
Bank current A/cs	25,044	0	0	-431	1,474	0	26,087	72890
CAF Deposit fund	11,266	0	0	0	0	0	11,266	11058
	<b>36,310</b>	<b>0</b>	<b>0</b>	<b>-431</b>	<b>1,474</b>	<b>0</b>	<b>37,353</b>	<b>83,948</b>
<b>Current Assets</b>								
Cash in hand	1,090	0	0	0	0	0	1,090	124
Advance	0	0	0	0	0	0	0	0
Debtors	0	0	0	0	0	0	0	0
Accrued income (Gift aid-Prior years)	10,993	0	0	0	0	0	10,993	3164
Accrued income (Current Year)	7,124	0	0	0	0	0	7,124	7,829
Accrued income (music grant)	0	0	0	0	0	0	0	0
	<b>19,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,207</b>	<b>11,117</b>
<b>Current Liabilities</b>								
HMRC	0	0	0	0	0	0	0	0
Staff Bonus Payments	0	0	0	0	0	0	0	0
Chinese Lutheran Church	258	0	0	0	0	0	258	0
Mission offering	186	0	0	0	0	0	186	0
	<b>444</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444</b>	<b>0</b>
	<b>55,356</b>	<b>0</b>	<b>0</b>	<b>760</b>	<b>0</b>	<b>0</b>	<b>56,116</b>	<b>95,065</b>

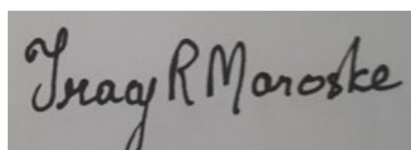
NOTE: The notes on pages 15 to 17 form an integral part of these financial statements

The Company was entitled to exemption under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



Tracy Maroske  
Co-Chair  
25 September 2024



Nikki Renken  
Treasurer  
25 September 2024

Company Number: 07034615

**Notes to the Financial Statements ~ Year ended 31st December 2023**

**Note 1. Accounting policies**

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

**1.1. Basis of Accounting**

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Update Bulletin 2, and the Charities Act 2011. The accounts are presented in GBP rounded to £1, which is the functional currency of the charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**1.2. 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.

*The following specific policies are applied to particular categories of income:*

**Grants and donations** - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Gifts in kind** - Gifts in kind for sale are included in the accounts as gifts only when sold by the charity.

**Donated services and facilities** - Donated services and facilities would only be included if the value can be quantified.

**Volunteer help** - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income** - This is included in the accounts when receivable.

**1.3 Expenditure and Liabilities**

**Liability recognition** - All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities comprises the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities.

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

## 1.5 Taxation

As a registered charity, the company is exempt from corporation tax on surpluses arising from its charitable activities during the year.

<b>St Anne's Lutheran Church Ltd</b> <b>Notes to the Financial Statements as at 31 December 2023</b>								<b>Appendix A/3</b> <b>Totals</b> <b>2022</b>
	Unrestricted General Fund	Designated Funds	Restricted Grant (Music)	Restricted LCIGB	Restricted Appeal	Restricted Swahili Spec	Totals 2023	
<b>Note 2 - Regular Giving</b>								
Morning Service	7,908	0	0	0	0		7,908	3,577
Swahili Service	2,182	0	0	0	0		2,182	7,270
Bach Vespers	3,270	0	0	0	0		3,270	3,459
Other Service	159	0	0	0	0		159	758
<b>Total Regular Service Giving</b>	<b>13,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>13,519</b>	<b>15,064</b>
<b>Note 3 - Other Giving</b>								
Online Giving	47,248	0	0	0	0		47,248	50,188
Special Offering	0	0	0	0	0		0	0
Special Services Weddings/Funerals	0	0	0	0	0		0	0
Offering Special-Other Gifts	97	0	0	0	824		921	0
Offering Special-Other Mission	0	0	0	0	0		0	0
Offering Special-Other Flowerfund	0	0	0	0	0		0	0
Offering Special-Other Ordination - LCIC	0	0	0	0	258		258	0
Offering Special-Other Hymnal purchase	0	0	0	0	97		97	0
Offering Special-Other Ordination - Youth Ministry	0	0	0	0	295		295	0
Other	0	0	0	0	0		0	0
<b>Total Other Giving</b>	<b>47,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1474</b>		<b>48,721</b>	<b>50,188</b>
<b>Total Giving</b>							<b>62,240</b>	<b>65,252</b>
<b>Note 4 - Grants</b>								
LCIGB grant	0	0	0	0	0		0	4,066
Hanover music grant	0	0	0	0	0		0	0
Gibson Dunn (Music program)	0	0	3,000	0	0		3,000	3,000
<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>7,066</b>
<b>Note 5 - Gift Aid</b>								
Additional accrual for prior years (2022)	0	0	0	0	0		0	0
2023 Est	7,124	0	0	0	0		7,124	7,829
Incremental Reserve on prior years	0	0	0	0	0		0	0
<b>Total Gift Aid</b>	<b>7,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,124</b>	<b>7,829</b>
<b>Miscellaneous Income</b>								
Fundraising							126	213
Books and cards							0	120
Other Income							18	0
							108	93
<b>Legacy Payment from the Estate of JRL Schneider</b>							0	0
<b>Total Income</b>							<b>72,489</b>	<b>80,361</b>
<b>Note 6 - Church Activities</b>								
<b>Office Expenses</b>								
Office equipment and repair	388	0	0	0	0		388	452
Office Supplies & stationery	106	0	0	0	0		106	847
Photocopier	731	0	0	0	0		731	618
Printing	84	0	0	0	0		84	126
Postage	0	0	0	0	0		0	71
Telephone/fax & Internet	1,580	0	0	0	0		1,580	1,187
Computers	0	0	0	0	0		0	0
Bank charges	84	0	0	0	0		84	105
Miscellaneous office expenses	0	0	0	0	0		0	275
<b>Total Office Expense</b>	<b>2,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,973</b>	<b>3,794</b>
<b>Premises Costs</b>								
Insurance	450	0	0	0	0		450	442
Church rent	15,193	0	0	0	0		15,193	13,770
Health and Safety	479	0	0	0	0		479	0
Other	0	0	0	0	0		0	0
Premises Cleaning	0	0	0	0	0		0	0
Premises repair	0	0	0	0	0		0	0
<b>Total Premises Costs</b>	<b>16,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>16,122</b>	<b>14,212</b>
<b>Worship expenses</b>								
Worship supplies & hospitality	2,402	0	0	0	0		2,402	1,117
Ministerium Exps	0	0	0	0	0		0	300
Flowers	0	0	0	0	0		0	0
Preaching and Presiding	935	0	0	0	0		935	0
Sunday school/Bible study	0	0	0	0	0		0	0
<b>Total</b>	<b>3,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>3,337</b>	<b>1,417</b>
<b>Music Costs</b>								
Cantor Fee	4,200	0	0	0	0		4,200	1,650
Cantor Expense	0	0	0	0	0		0	0
Guest Organists	700	0	0	0	0		700	1,580
Musicians Fees	8,260	0	3,000	0	0		11,260	9,120
Organ Tuning	0	0	0	0	0		0	277
Music Supplies	0	0	0	431	0		431	3,306
<b>Total Music Cost</b>	<b>13,160</b>	<b>0</b>	<b>3000</b>	<b>431</b>	<b>0</b>	<b>0</b>	<b>16,591</b>	<b>15,933</b>



<b>Staff costs</b>							
Lead Pastor	20,701	0	0	0	0	20,701	17,767
Salary-Wendy-Pastor	20,701	0	0	0	0	20,701	17,767
Associate Pastor	7,166	0	0	0	0	7,166	2,880
Swahili Services Pastor	7,680	0	0	0	0	7,680	3,770
Administration Support Staff	5,399	0	0	0	0	5,399	9,098
Salary-Nikki-Admin	5,399	0	0	0	0	5,399	6,004
Salary-Other-Admin	0	0	0	0	0	0	3,094
HMRC	10,039	0	0	0	0	10,039	6,961
ERS pension contribution	3,733	0	0	0	0	3,733	3,044
<b>Total Staff Cost</b>	<b>54,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,717</b>	<b>43,520</b>
Cumulative vs Budget							
Travel Expense	0	0	0	0	0	0	343
Travel-Moses-Pastor	0	0	0	0	0	0	343
Travel-Wendy-Pastor	0	0	0	0	0	0	0
Travel-Nikki-Admin	0	0	0	0	0	0	0
Travel-Other-Admin	0	0	0	0	0	0	0
Advance							
<b>Total Other Staff Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>343</b>
<b>Professional Fees and Other</b>							
Web Design	0	0	0	0	0	0	0
Payroll Processing	0	0	0	0	0	0	0
LCIGB Affiliation Fees	8,837	0	0	0	0	8,837	7,974
CCLI Copyright Fee	206	0	0	0	0	206	0
Other Professional Fees	444	0	0	0	0	444	2,306
Independent Examiner Fees	0	0	0	0	0	0	0
Fundraising Expense	0	0	0	0	0	0	1,551
Other Expense	-391	0	0	0	0	-391	0
<b>Total Professional and Other</b>	<b>9,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,096</b>	<b>11,831</b>
Cumulative vs Budget							
<b>Voluntary Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,620</b>
<b>Total Church Activities Expenditures</b>	<b>92,083</b>	<b>0</b>	<b>3,000</b>	<b>3,306</b>	<b>0</b>	<b>0</b>	<b>98,389</b>
							<b>84,452</b>

## Note 7 - Company Limited by guarantee

St Anne's Lutheran Church Limited is a company Limited by Guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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Company no: 07034615  
Charity registration no: 1157365