

# FRIENDS OF THE GOETHE-INSTITUT LONDON

England & Wales · Charity number 1180177

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [10545257](#)

**Registered** 2018-10-04

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

## Contact

---

**Address** c/o Goethe-Institut  
50 Princes Gate  
London  
SW7 2PH

**Phone** 02075964000

**Email** [friends-london@goethe.de](mailto:friends-london@goethe.de)

## Activities

---

**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:A) THE ADVANCEMENT OF THE ARTS, CULTURE, HERITAGE AND SCIENCE FOR THE BENEFIT OF THE PUBLIC IN THE UNITED KINGDOM THROUGH THE PROMOTION OF GERMAN LANGUAGE, ARTS, CULTURE, HERITAGE AND SCIENCE AND GENERAL INTERNATIONAL CULTURAL COOPERATION, INCLUDING THE PROVISION OF PROGRAMMES, EVENTS AND ACTIVITIES RELATED THERETO;B) THE ADVANCEMENT OF EDUCATION IN THE LANGUAGE, ARTS, CULTURE, HERITAGE AND SCIENCE OF GERMANY FOR THE BENEFIT OF THE PUBLIC IN THE UNITED KINGDOM; ANDC) SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY CONSISTENT WITH THE PRECEDING PARAGRAPH AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.THIS PROVISION MAY BE AMENDED BY SPECIAL RESOLUTION BUT ONLY WITH THE PRIOR WRITTEN CONSENT OF THE COMMISSION.

**Activities:** The aims of the Friends of Goethe Institut London are the advancement of the arts, culture, heritage and science .....

## Classification

---

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

---

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£20,000	£780	-	-
2023-12-31	£20,000	£748	-	-
2022-12-31	£20,000	£43,205	-	-
2021-12-31	£20,000	£691	-	-
2020-12-31	£30,000	£678	-	-

## Trustees

---

Name	Role	Appointed
<b>CHRISTOPH DENIS WEAVER</b>	Chair	2017-01-27
Alison Frances Astley		2025-07-30
Andrea Susanne Pfeil		2025-03-01
Belinda Ioni Rasmussen		2022-04-05
Briony Grogan		2024-09-30
Sabrina Mercer		2024-07-15

**FRIENDS OF THE GOETHE-INSTITUT LONDON**

England & Wales - Charity number 1180177

---

# Accounts

---

# FRIENDS OF THE GOETHE-INSTITUT LONDON

Trustees' Combined Report  
and Summarised Financial Statements

for the year ended 31 December 2020

The aims of Friends of the Goethe-Institut London are the advancement of the arts, culture, heritage and science and the advancement of education in the language, arts, culture, heritage and science of Germany for the benefit of the public in the United Kingdom through providing support to the promotion of German language, arts, culture, heritage and science and general international cultural cooperation.



Bayern LB



PAN MACMILLAN

SIEMENS

*Ingenuity for life*

Company No. 10545257 • Registered Charity No. 1180177

## Contents

Contents .....	2
Director's Report.....	3
Objectives and Activities.....	4
Public Benefit.....	4
Grant Making Policy .....	4
Achievements and Performance 2020 .....	5
Virtual Work Experience: Podcasting Project.....	5
Financial Review .....	7
1. Overview.....	7
1.2. Sources of Income.....	7
1.3. Expenditure.....	7
1.4. Transactions with Trustees and related parties.....	8
1.5. Reserves Policy .....	9
1.6. Risk Policy .....	9
Plans for future periods .....	10
Structure, governance and management.....	10
Reference and administrative details .....	11
Private Company Limited by Guarantee .....	11
Registered Charity.....	11
Registered Address .....	11
Trustees and Directors .....	11
Members.....	11
Statement of Trustees' responsibilities.....	12
Addendum:	
- Statement of financial activities for the year ended 31 December 2020	
- Independent examiner's report	

## Director's Report

In 2020, the Friends of the Goethe-Institut London continued their activities, following the foundation of the charity in 2017 and launch of its first projects in 2018. The Friends are dedicated to supporting projects of the Goethe-Institut London in line with the Goethe-Institut London's strategic goals.

In 2020, due to the Covid-19 pandemic, the Goethe-Institut had to make some adjustments to the projects it was able to run. The project "Football Connects", which for two years had been providing travel and educational opportunities for young people from the Greater London area with aspirations in careers in the world of football, had to be cancelled.

Applications for the 'Work Shadowing in Schwäbisch Hall' project had risen sharply from initially 9 in 2017 to nearly 200 in 2020. This increase in applications is a clear indicator of the success and reach of the programme. It also raised discussions amongst the Trustees of the Friends of the Goethe-Institut London of how the project could be expanded to include a larger number of participants. Due to restrictions imposed as a result of Covid-19, the week-long trip to Schwäbisch Hall in October 2020 had to be cancelled. In its place, the Goethe-Institut London offered 20 successful applicants an alternative in the form of an online work experience by taking part in a week long podcasting project. For four and a half hours a day the participants immersed themselves online in a German environment, complemented by lectures from inspiring German speakers. Each day was dedicated to specific topics and podcasting workshops, culminating in the production of 3 podcasts entitled:

Sag's Mir: Kultur (Culture), Sag's Mir: Politik (Politics) and Sag's Mir: MINT (STEM)

The project proved extremely successful, as could be gleaned from the feedback. As one participant put it: *"It was an incredible opportunity to not only improve my German language skills, but also learn about all aspects of Germany through some inspirational German learners and native speakers!"*

With the aim of reaching a larger audience, the Goethe-Institut London also presented a pilot online programme to the Friends of the Goethe-Institut London: A cooking show entitled "Green Sauce", where young people in both the UK and Germany were invited to meet online. The programme was led by influencers from both countries and encouraged cultural exchange and understanding via the platform of an international cooking show. The pilot show in December 2020 was attended by 30 participants and attracted 4726 views online. With further development and additional shows planned for 2021 we expect even higher numbers in the future.

To ensure the long-term sustainability of the projects, the Goethe-Institut continues to organise annual alumni meetings. These provide the alumni with the opportunity to keep in touch with each other and with the Friends of the Goethe-Institut London. The participants are encouraged to share their experiences with their peers and so promote both language learning and cultural exchange.

I am sure the 150 young people, who to date were able to experience life and work either abroad or in a German speaking environment online, would agree that these projects are indeed a successful and valuable opportunity, made possible through the support of the Friends of the Goethe-Institut London.

We remain impressed by the outcomes of the projects so far and we are convinced of their merits. The increase in the number of applications by far exceeded our expectations and is proof of how far reaching these projects have become. We hope to increase this by offering online experiences, such as the podcasting workshop described above. We intend to continue to support such projects. Promoting youth mobility and intercultural understanding will be even more relevant in a post-Brexit Britain.

I hope these highlighted activities will reassure readers about the relevance of the Friends of the Goethe-Institut London and the importance of its ongoing success.

## **Objectives and Activities**

Friends of the Goethe-Institut London aim to make at least a small difference and to pursue the greater good. They aim to do so by supporting specific projects of the Goethe-Institut London.

The Goethe-Institut London's goals include promoting international cultural cooperation, as well as science and research, education and schooling, art and culture, and understanding between peoples in Germany, Europe and the world.

This sits well with the Friends of the Goethe-Institut London's objectives which are enshrined in their Articles of Association as being:

"the advancement of the arts, culture, heritage and science for the benefit of the public in the United Kingdom through providing support to the promotion of German language, arts, culture, heritage and science and general international cultural cooperation, including the provision of programmes, events and activities related thereto;

and the advancement of education in the language, arts, culture, heritage and science of Germany for the benefit of the public in the United Kingdom through providing support to the promotion of German language, arts, culture, heritage and science and general international cultural cooperation, including the provision of programmes, events and activities related thereto".

The Friends dedicate their budget to projects suggested by the Goethe-Institut London, which they select, discuss and amend.

Belief in the Goethe-Institut London's pursuit of the greater good was the reason to found Friends of the Goethe-Institut London. The Friends aim to continue funding specific projects of the Goethe-Institut London in the intermediate and long-term as they see fit, unless the Goethe-Institut London significantly changes its aims.

## **Public Benefit**

Friends of the Goethe-Institut London ensure that their work is for the public benefit and corresponds to the published Charity Commission guidance.

Friends of the Goethe-Institut London support projects of the Goethe-Institut with grants that represent identifiable benefits and that are available to all eligible members of the public. They satisfy the primary charitable purpose of the advancement of the arts, culture, heritage, science and education.

## **Grant Making Policy**

Friends of the Goethe-Institut pursue their charitable purposes through the awarding of grants to the Goethe-Institut London and possibly other charitable organisations in the future. They adopted a Grant Making Policy on 18<sup>th</sup> April 2019 (document attached).

## Achievements and Performance 2020

The Charity's aims include promoting international cultural cooperation, science and research, education and schooling, art and culture, as well as understanding between peoples in Germany, Europe and the world.

To achieve these goals the Friends continued to award the Goethe-Institut London two grants for projects in 2020. As in the previous year, the grants were intended to fund the projects "Work Shadowing in Schwäbisch Hall" and "Fußball Verbindet / Football Connects".

Both projects went through the initial planning stages in 2020, with nearly 200 applications for the work shadowing project received. The candidates for "Football Connects" would have been nominated by the Goethe-Institut's partner Arsenal FC through their initiative "Arsenal in the community".

Unfortunately, both projects, including a return visit by members of the FC Cologne to London, had to be put on hold due to the Covid-19 pandemic.

In their place the Goethe-Institut London devised two pilot projects which were introduced to the "Friends" in their last board meeting of the year in November 2020.

### Virtual Work Experience: Podcasting Project

The 5 day workshop was attended by 20 students from across the country to gain insight into the world of work in a German-speaking context

- To provide participants with experience of working in a virtual team through a new creative podcasting project of the Goethe-Institut London.
- To explore the cultural and economic links between Germany and the UK and emphasise the importance of German in the world of work.
- To create an immersive online experience: about 4.5 hours of German a day, not only via a podcasting cooperation, but also through a complementing series of lectures.
- Lectures from inspiring German speakers were used to not only introduce a wide variety of career pathways, but to also introduce participants to the topics of discussion and interview partners for the afternoon podcasting project.

During the week, the participants produced three episodes of the podcast named "Sag's Mir":

- Sag's Mir: Kultur (culture)
- Sag's Mir: Politik (politics)
- Sag's Mir: MINT (STEM)

The episodes were published on the website of Goethe-Institut London on the page of the Friends of the Goethe-Institut London, together with the texts and cover art, designed by the participants. The production of further episodes with different teams of students were planned and executed in December 2020.

The project was received extremely positively by the participants, who reported how much the experience had benefitted them in a number of ways:

*"My work experience with the Goethe-Institut has been one of the best weeks of my life. It has strengthened my love for German and my desire to study it at university. I learnt so much and my confidence in speaking German has definitely improved, especially in subjects that I didn't feel as confident in before. All the speakers were extremely helpful and were always willing to answer questions and their passion for the German language and their specialist areas was clear to see, making presentations clear and engaging. One of the highlights was obviously creating our new German podcast, "Sag's Mir" and getting to meet and interview such amazing guests, who all had a variety of different experiences and stories to tell. It was really inspiring, and I've learnt a lot from everyone who*

*I've got to meet. Although it was virtual, I still got to make really good friends with a lot of people, and hopefully we can all meet in person in the future."*

The alumni meeting for the Schwäbisch Hall Work Shadowing, which had been planned for June 2020, also had to be taken online due to the Covid-19 pandemic. As in previous years, the meeting was well attended by both alumni and some of their teachers and parents or carers, members of the Goethe-Institut London and one of the trustees of the Friends of the Goethe-Institut London. The next alumni meeting is planned for June 2021.

## **Financial Review**

### **1. Overview**

Friends of the Goethe-Institut London were founded in 2017 and began their activities in 2018.

The Charity's sole source of income in 2020 were membership subscriptions totalling £30,000.00.

In 2020, the Charity spent funds on charitable activities awarded in 2018 for projects carried out in 2019. Payment for these projects fell due in 2020. Funds awarded in 2019 for projects to be carried out in 2020 were not taken up, as all 2020 projects had to be cancelled as a result of the Covid-19 pandemic.

The Charity continues to keep any administrative and governance costs to a minimum and had, for example, no expenditure on personnel, remuneration or premises. It tries to spend as much as possible on charitable activities.

### **1.2. Sources of Income**

The Friends of the Goethe-Institut London's income and gains in 2020 derived exclusively from their membership fees. The income amounted to unrestricted funds of £30,000.

### **1.3. Expenditure**

The main expenditure were grants made to the Goethe-Institut London. These grants were intended for two projects: Work Shadowing Schwäbisch Hall 2019 and Fußball Verbindet/Football Connects 2019, costing £35,467 in total. The grants were committed for the projects taking place in 2019 and paid out in 2020.

Grants were also committed for the same projects for 2020. However, due to the Covid-19 pandemic, the agreed activities had to be cancelled and consequently no grants were made in 2020.

#### 1.4. Transactions with Trustees and related parties

None of the Trustees have been paid any remuneration or received any other benefits from any employment with the Charity or a related entity.

The Trustees neither receive any reimbursement of expenses incurred in attending meetings. No Trustee expenses have been incurred.

#### Transactions undertaken by the charity in which a related party has a material interest:

The Charity's chair of the board of director is also the director of the Goethe-Institut London. However, all decisions benefiting projects of the Goethe-Institut London were taken unanimously among the other trustees.

Name of the Trustee or related party	Relationship to the charity	Description of the transactions	Amount	Balance at period end	Provision for bad debt at period end	Amounts written off during reporting period
			£	£	£	£
Dr Katharina von Ruckteschell-Katte	Director of the Goethe-Institut London and director of the Charity	-	-	-	-	-
Goethe-Institut London	Member of the Charity	The charity awarded grants to the Goethe-Institut London.	-	-	-	-

The grants were granted only after the other Trustees were satisfied that the projects met the Charity's objectives and they could amend the project proposals. The reimbursements were only agreed on after thorough examination. The Articles of Association of Friends of the Goethe-Institut London provide for conflict of interest clauses and proceedings safeguarding the independence of the Charity.

The director of the Goethe-Institut London also cannot benefit personally from any projects the Friends of the Goethe-Institut London should decide to support. She does not receive any fee, premium, bonus or any sort of reward for the (number of) projects, which receive funding. She is employed by the German association Goethe-Institut e. V., which itself is a charitable organisation under German law and her contract of employment does not permit any such benefit.

The director of the Goethe-Institut London in her capacity as Trustee of the Charity is obliged to declare any interest she may have in her capacity as Director of Goethe-Institut London in any proposed transaction and the remaining three un-conflicted Trustees, who do not have any links to the Goethe-Institut London may, where appropriate, authorise any conflict arising in this context. In any event, the un-conflicted Trustees have sufficient voting power to object to any proposed resolution which may be perceived as questionable as far as the independence of the Charity is concerned. The Trustees are therefore confident that any decisions with respect to funding of the activities of Goethe-Institut London (provided that such activities accord with the Charity's objects) are taken independently from any influence from Goethe-Institut London.

### **1.5. Reserves Policy**

Given the Charity's lack of fixed assets, lack of mid or long term liabilities, lack of personnel or inventory and given its only current assets being cash at bank, the Trustees agree that there is no merit in identifying an optimum level of free reserves at the moment that might be readily available if required. The Charity is not exposed to any probable or imminent credit, liquidity or market risks. However, the Trustees will respond appropriately to spending needs identified as and when circumstances arise.

### **1.6. Risk Policy**

In discharging their responsibilities for the management of risk, it is the policy of the Trustees to identify, analyse and seek to manage any risks to the ability of the Charity to carry out its role effectively and meet the obligations of its governing document.

The trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives.

## **Plans for future periods**

The Charity plans to grow and attract new corporate members with ties to Germany willing to further the Charity's objectives.

In the coming years the Charity wishes to strengthen the bonds created between young British students and German students, Germany and the German language by funding alumni meetings. One aspect of these meetings will be the opportunity for the alumni to exchange information with the Friends of the Goethe-Institut London regarding internships and future work placements.

The Charity also plans to enable further students to participate in such programmes. Friends of the Goethe-Institut London want to further focus on promoting youth mobility and intercultural understanding in the future.

## **Structure, governance and management**

Friends of the Goethe-Institut London are constituted as a private limited company by guarantee. Its governing document is its Articles of Association dated 3 January 2017 amended by special resolution on 27 September 2018.

Friends of the Goethe-Institut London shall have at least three individuals at one time who serve as trustees. The Trustees manage the business of the Charity and exercise all the powers of the Charity, unless they are subject to any restrictions imposed by statutory law.

The Charity's four Trustees are currently running day to day affairs with no delegation to a secretary or commissions.

The Trustees are satisfied that the constitutional documents, as drafted, provide for an appropriate mechanism to address any potential conflict of interest arising in this context. The Articles of Association of Friends of the Goethe-Institut London provide that a Trustee must declare the nature and extent of any interest, direct or indirect, which he or she has in a proposed transaction or arrangement with the Charity or in any transaction or arrangement entered into by the Charity which has not previously been declared.

A Trustee must absent himself or herself from any discussions of the Trustees in which it is possible that a conflict will arise between his or her duty to act solely in the interests of the Charity and any personal interest (including but not limited to any personal financial interest). If a conflict of interest arises for a trustee because of a duty of loyalty owed to another organisation or person and the conflict is not authorised by virtue of any other provision in the Articles, the un-conflicted Trustees may authorise such a conflict of interest under conditions set out in the Articles of Association such as that the conflicted trustee does not vote on any such matters and is not to be counted when considering whether a quorum of trustees is present at the meeting.

The quorum must never be less than two, and unless otherwise fixed is two.

## **Reference and administrative details**

### **Private Company Limited by Guarantee**

Companies House Registration No.: 10545257

### **Registered Charity**

Charity Commission for England and Wales Registered Charity No.: 1180177

HM Revenue and Customs Charities Reference No.: ZD00087

### **Registered Address**

c/o Goethe-Institut London  
50 Princes Gate, Exhibition Road  
London SW7 2PH  
[friends-london@goethe.de](mailto:friends-london@goethe.de)

### **Trustees and Directors**

Ms Sabrina Mercer

Dr Katharina von Ruckteschell-Katte, Chair

Mr Anthony Forbes Watson

Mr Christoph Denis Weaver

### **Members**

Goethe-Institut London

Bayern LB

Pan Macmillan

Siemens plc

## Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Friends of the Goethe-Institut London and of the incoming resources and application of resources of the Charity for the year.

In preparing those financial statements 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 accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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 Charities Act 2011 and regulations made thereunder.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 22.07.2021 and signed on their behalf by:



Dr Katharina von Ruckteschell-Katte

Chair Board of Directors of the Friends of the Goethe-Institut London

## Friends of the Goethe Institut London

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	<u>Note</u>	Unrestricted fund £	Restricted fund £	2020 Total fund £	Unrestricted fund £	Restricted fund £	2019 Total fund £
<b>Income from:</b>							
Donations and gifts	2	30,000		30,000	35,000		35,000
<b>Total income</b>		<b>30,000</b>	-	<b>30,000</b>	35,000	-	35,000
<b>Expenditure on:</b>							
<b>Charitable activities</b>							
Grant making	3	-		-	35,467		35,467
<b>Support costs</b>							
Sundry expenses		78		78	46		46
Accountants Fee		600		600	-		-
<b>Total expenditure</b>		<b>678</b>	-	<b>678</b>	35,513	-	35,513
<b>Net income/(expenditure)</b>		<b>29,322</b>	-	<b>29,322</b>	(513)	-	(513)
Transfer between fund		-	-	-		-	-
<b>Net movement in funds</b>		<b>29,322</b>	-	<b>29,322</b>	(513)	-	(513)
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,513		2,513	3,026		3,026
<b>Total funds carried forward</b>		<b>31,835</b>	-	<b>31,835</b>	2,513	-	2,513

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 5 to the financial statements.

# Friends of the Goethe Institut London

Company no. 10545257

## Balance sheet

As at 31 December 2020

	Note	£	2020 £	£	2019 £
<b>Current assets:</b>					
Cash at bank and in hand		32,435		37,986	
		<u>32,435</u>		<u>37,986</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	5	600		35,473	
		<u>600</u>		<u>35,473</u>	
<b>Net current assets</b>			<b>31,835</b>		2,513
			<u>31,835</u>		<u>2,513</u>
<b>Total assets less current liabilities</b>			<b>31,835</b>		2,513
			<u>31,835</u>		<u>2,513</u>
<b>Total net assets / (liabilities)</b>			<b>31,835</b>		2,513
			<u>31,835</u>		<u>2,513</u>
<b>The funds of the charity:</b>					
General funds	6	31,835		2,513	
		<u>31,835</u>		<u>2,513</u>	
Total unrestricted funds			<b>31,835</b>		2,513
			<u>31,835</u>		<u>2,513</u>
<b>Total charity funds</b>			<b>31,835</b>		2,513
			<u>31,835</u>		<u>2,513</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Trustees' Responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), were approved by the Board on ..... and signed on its behalf by:

Trustee

Name: Dr Katharina von Ruckteschell-Katte

Date: 22.07.2021

# Friends of the Goethe Institut London

## Notes to the financial statements

For the year ended 31 December 2020

---

### 1 Accounting policies

#### a) Basis of preparation

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 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgements that the charitable company has made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

# Friends of the Goethe Institut London

## Notes to the financial statements

For the year ended 31 December 2020

### 1 Accounting policies (continued)

#### e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities of grant making undertaken to further the purposes of the charity and their associated support costs
- Support costs include the cost of overall direction and administration of the charity's activities, comprising the overhead costs of the central function.
- Other expenditure represents those items not falling into any other heading

#### g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

#### h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### i) Foreign Currency translations

Transactions in Foreign currency are recorded at the rate ruling on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All differences taken to the statement of financial activities.

### 2 Income from donations and legacies

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Membership subscriptions and sponsorships	30,000	-	30,000	35,000
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>35,000</u>

Membership subscriptions and sponsorships are in substance donations. All income is unrestricted

## Friends of the Goethe Institut London

### Notes to the financial statements

For the year ended 31 December 2020

#### 3 Grant making

	2020	2019
	£	£
<b>To institutions and charities</b>		
Work Shadowing Schwabisch Hall (promoting teaching and learning of German in schools in the UK)	-	20,459
Fusball Verbindet/ Football Connects 2019 (promoting sports education and careers in the UK)	-	15,008
<b>Total grants made</b>	<b>-</b>	<b>35,467</b>

The grants paid out in 2019 (awarded in 2018) were paid to Goethe-Institut London to facilitate projects that promote and facilitate youth mobility, intercultural understanding and language education, i.e. foreign language skills

The Charity has assumed its activities in 2018 and has not paid any fees for an independent examiner.

In order to maximise funds available for charitable purposes and due to its small size the Charity did not have any personnel in 2019 and 2020.

#### 4 Related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

There was no payment or reimbursement of travel and subsistence costs to a trustees during the year (2019: nil).

No trustee or other person related to the charity had any personal interest in any contractor transaction entered into by the charity during the year (2019: nil).

#### 5 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	600	35,473
	<b>600</b>	<b>35,473</b>

#### 6 Movements in funds

	1-Jan-20	Incoming resources & gains	Outgoing resources & losses	Transfers	31-Dec-20
	£	£	£	£	£
<b>Unrestricted funds:</b>					
<b>General funds</b>	2,513	30,000	(678)	-	31,835
<b>Total unrestricted funds</b>	<b>2,513</b>	<b>30,000</b>	<b>(678)</b>	<b>-</b>	<b>31,835</b>
<b>Total funds</b>	<b>2,513</b>	<b>30,000</b>	<b>(678)</b>	<b>-</b>	<b>31,835</b>

## Friends of the Goethe Institut London

### Notes to the financial statements

For the year ended 31 December 2020

#### Movements in funds (continued)

	1-Jan-19	Incoming resources & gains	Outgoing resources & losses	Transfers	31-Dec-19
	£	£	£	£	£
General funds	3,026	35,000	(35,513)	-	2,513
<b>Total unrestricted funds</b>	<b>3,026</b>	<b>35,000</b>	<b>(35,513)</b>	<b>-</b>	<b>2,513</b>
Pension reserve	-	-	-	-	-
<b>Total funds</b>	<b>3,026</b>	<b>35,000</b>	<b>(35,513)</b>	<b>-</b>	<b>2,513</b>

#### 7 Legal status of the charity

The charity is a company limited by guarantee (registered in England and Wales number 1180177) and has no share capital. The liability of each member in the event of winding up is limited to £1. Its registered address is 50 Princes Gate, Exhibition Road, London, United Kingdom, SW7 2PH.

## **Independent examiner's report to the trustees of Friends of the Goethe-Institut London Charitable Company**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020

### *Responsibilities and basis of report*

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

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

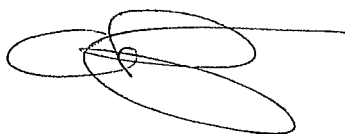
### *Independent examiner's report*

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Edward Pickering

Chartered Institute of Management Accountants

Address: 3 Headland Way, Lingfield, Surrey, RH7 6DH

Date: 16 June 2021

