



# **London Association In Aid Of Moravian Missions**

Charity number: 247127

**Trustees' Report and Unaudited Aggregated Financial Statements**

**For the year ended 5 April 2025**

# London Association In Aid Of Moravian Missions

## Summary of trust for the year ended 5 April 2025

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<b>Charity number</b>	247127
<b>Registered Address</b>	Moravian Church House 5 – 7 Muswell Hill London N10 3TJ
<b>Trustees</b>	L.A.M.M. Limited (Holding trustee) Mrs. Jacqueline Kay Morten Mr. Keith Morten Mrs. Gillian Taylor Rev. Joachim Kreusel Ms. Maureen Colbert Rev. Robert James Hopcroft
<b>Independent Examiner</b>	Craig Henderson FCCA S&W Audit Old Library Chambers Chartered Accountants 21 Chipper Lane Salisbury Wiltshire SP1 1BG
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill West Malling Kent ME19 4JQ  NatWest Bank plc Wood Green Branch 14 The Broadway London N22 6BZ
<b>Solicitors</b>	Bartletts Solicitors 38 Willoughby Road London N8 OJQ

# The London Association in Aid of Moravian Missions

## Annual Report for the year ended 5 April 2025

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The trustees present their report and financial statements for the year ended 5 April 2025. The financial statements comply with current statutory requirements and the charity's governing documents.

### Reference and administrative details

The London Association in Aid of Moravian Missions is registered with the Charity Commission, No 247127. It is an unincorporated charity and is governed by its constitution. This report and financial statements include the affairs of the Latimer & Ridley Trust which is a linked charity.

The London Association was founded in the year 1817 by members of several denominations in Britain to assist the missionary activities of the Moravian Church. Under God's providence, it has raised funds for its work for over 180 years and helped the Moravian Church in many countries to fulfil in some small measure the Lord's command to preach the gospel to all nations.

The Latimer & Ridley Trust was established by Trust Deed on 6 August 1903. The income of the Trust is to be paid to the Association. The capital is not expendable.

The holding trustee of the London Association in Aid of Moravian Missions is L.A.M.M. Limited. L.A.M.M. Limited also acts as holding trustee for the Latimer & Ridley Trust. The managing trustees of the charity and the directors of L.A.M.M. Limited throughout the year were:

Mr. John Henry Martin (resigned 27 November 2024)  
Mr. Keith Morten  
Rev. Joachim Kreusel  
Rev. Robert James Hopcroft

Mrs. Jacqueline Kay Morten  
Mrs. Gillian Taylor  
Ms. Maureen Colbert

The directors of L.A.M.M. Limited are elected by the members of the company.

The charity is connected, by commonality of objects and through common Trustees with the British Province of the Unitas Fratrum (Moravian Church), registered charity No 251211.

### Structure, governance and management

The Trust Deed or other constitutional documents cannot be found and are believed to have been destroyed by enemy action in the Second World War. The Directors of L.A.M.M. Limited meet regularly to direct the affairs of the Charity. At their meetings, the Directors consider the work of the Charity and approve, amongst other things, the Annual Accounts and Budget, material changes to the investment property and the appointment and/or dismissal of Directors and Auditors. New Directors are appointed in accordance with the Articles of Association of L.A.M.M. Limited.

### Recruitment and Training of Trustees

When a vacancy occurs on the Board, the PEC of the Moravian Church is invited to approach people with the essential skills and recommend them to the Trustees for their consideration. Having considered the CVs of prospective candidates, one individual is invited by the Trustees to attend a Board meeting as an observer. If the Board feel that the candidate is suitable, and the candidate feels similarly, he/she is invited to the next meeting and to be elected to the Board.

Trustees are directed to read the trustee handbook and guidance provided by the Charity Commission.

# The London Association in Aid of Moravian Missions

## Annual Report for the year ended 5 April 2025

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### Objectives and Activities for the Public Benefit

The aim of the charity is to assist the missionary activities of the Moravian Church.

Activities that help to deliver this strategy include the efficient management of the investment property.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities and setting the grant making policy for the year.

### Achievements and Performance

The charity does not engage in fund raising activities. The charity administered the property obtaining a fair rent. The investment property was sold during the year, and the resulting proceeds remained held in the bank at the year end.

Other forms of income are from Trusts not within the charity's control.

### Financial Review

A £70,000 grant was awarded to the Moravian Union for overseas mission work during the year (2024 - £60,000).

### Reserves

The charity aims to have free reserves equivalent to three months' expenditure. Currently free reserves stand at £15,673 (2024 - £27,927), equivalent to two months' expenditure. The charity intends to strengthen its reserves position over time through future investment opportunities.

It is the policy of the Trustees to apply substantially the whole of the net recurring income to the mission work of the Moravian Church.

### Plans for future periods

The plan for the future is to maintain the current level of income to be able to support the Moravian Church's overseas mission work.

### Risk analysis

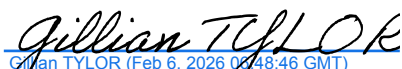
The trustees recognise that it is not possible to eliminate risk entirely. However, they are continually monitoring their original assessment of major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity.

The trustees maintain the position that they are satisfied there are systems and controls in place within the Charity to mitigate the risks to which they are exposed.

### Going concern

The charity was reliant on its investment property being rented and the support from voluntary donations. The property has been sold during the year and the trustees intend to reinvest proceeds to generate future income. The Trustees also believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

On behalf of the Trustees

  
Gillian TYLOR (Feb 6, 2026 08:48:46 GMT)

Mrs Gillian Taylor

Date:

06/02/2026

# **London Association in Aid of Moravian Missions**

## **Trustees' Responsibilities for the Financial Statements for the year ended 5 April 2025**

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# London Association in Aid of Moravian Missions

## Independent examiner's report to the trustees of The London Association in Aid of Moravian Missions

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I report to the trustees on my examination of the accounts of The London Association in Aid of Moravian Missions for the year ended 5 April 2025 which comprise the Aggregated Statement of Financial Activities, the Aggregated Balance Sheet and the notes to the accounts, including a summary of significant accounting policies.

### **Respective responsibilities of trustees and examiner and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*Craig Henderson*

Craig Henderson (Feb 6, 2026 08:58:00 GMT)

Craig Henderson FCCA  
S&W Audit  
Chartered Accountants  
Old Library Chambers  
21 Chipper Lane  
Salisbury  
Wiltshire  
SP1 1BG

Date: **06/02/2026**

# The London Association in Aid of Moravian Missions

## Aggregated Statement of Financial Activities for the year ended 5 April 2025


	Note	Unrestricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME</b>					
<b>Donations and legacies</b>					
John Christie Trust		4,722	-	4,722	4,722
A. M. Bird Trust		22,120	-	22,120	12,631
<b>Investments income</b>					
Rents and service charges		52,551	-	52,551	62,113
Interest		12,237	-	12,237	784
<b>TOTAL INCOME</b>		<b>91,630</b>	<b>-</b>	<b>91,630</b>	<b>80,250</b>
<b>EXPENDITURE</b>					
Cost of raising funds:					
Investment management costs	5	4,209	-	4,209	11,413
Expenditure on charitable activities:					
Donations - Moravian Union	6	99,675	-	99,675	74,052
<b>TOTAL EXPENDITURE</b>		<b>103,884</b>	<b>-</b>	<b>103,884</b>	<b>85,465</b>
Gain on disposal of investment property		-	250,000	250,000	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(12,254)</b>	<b>250,000</b>	<b>237,746</b>	<b>(5,215)</b>
Accumulated funds brought forward		27,927	1,400,000	1,427,927	1,433,142
<b>ACCUMULATED FUNDS CARRIED FORWARD</b>	12	<b>15,673</b>	<b>1,650,000</b>	<b>1,665,673</b>	<b>1,427,927</b>

# London Association in Aid of Moravian Missions

## Aggregated Balance sheet as at 5 April 2025

	Note	£	2025 £	£	2024 £
<b>Fixed Assets</b>					
Investment property	7		-		1,400,000
<b>Current Assets</b>					
Debtors	8	-		2,222	
Bank deposits		1,744,433		90,999	
				93,221	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	9	(78,760)		(65,294)	
<b>Net Current Assets</b>			1,665,673		27,927
<b>Net Assets</b>			1,665,673		1,427,927
<b>Represented by:</b>					
Permanent Endowment fund	12		1,650,000		1,400,000
Unrestricted funds	12		15,673		27,927
<b>Total Funds</b>			1,665,673		1,427,927

The accounts were approved by the Trustees and signed on their behalf by

  
Gillian TYLOR (Feb 6, 2026 06:48:46 GMT)

Mrs Gillian Taylor  
Trustee

Date: 06/02/2026



# London Association In Aid Of Moravian Missions

## Notes to the accounts for the year ended 5 April 2025

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### Status

The London Association in Aid of Moravian Missions ("the charity") is an unincorporated registered charity with the Charity Commission. The charity number is 247127. Its principal address is Moravian Church House, 5 – 7 Muswell Hill, London N10 3TJ.

### 1 Accounting policies

The principal accounting policies are summarised below:

#### Basis of preparation

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS102") including Section 1A, and with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS102 (effective 1 January 2019). The financial statements are also prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention except as otherwise stated.

The financial statements aggregate the accounts of the Association and those of the Latimer & Ridley Trust, a linked subsidiary charity having the same trustees as the Association and which is obliged to pay its income to the Association. The Trust is included in these financial statements as endowment funds.

#### Exemption

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102.

- the requirements of Section 7 Statement of Cash Flows.

#### Going concern

The charity was reliant on its investment property being rented and the support from voluntary donations. The property has been sold during the year and the trustees intend to reinvest proceeds to generate future income. The Trustees also believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

#### Income

All income is recognised when the charity has entitlement to the income, when its receipt is probable and when it can be measured with reasonable certainty.

#### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is charged on an accruals basis. Charitable activities represent expenditure on meeting the charitable objectives. Grants payable are payments to the Moravian Union in furtherance of the charitable objects of the Association. Investment management costs comprise those costs associated with the management of the investment property. Governance costs include those costs which have been incurred in complying with the charity's constitutional and regulatory obligations.

#### Investment property

Investment properties are included in the Aggregated balance sheet at their open market value in accordance with applicable accounting standards and are not depreciated.

#### Operating leases – Lessor accounting

Investment properties are held for use in operating leases. Rentals receivable are credited to income on a straight line basis over the lease term.

# London Association In Aid Of Moravian Missions

## Notes to the accounts for the year ended 5 April 2025

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### 3 Key judgements and estimation uncertainty

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

#### Judgements

There are no significant judgement made by the Trustees in preparing the financial statements.

#### Estimation uncertainties

There are no significant sources of estimation uncertainty.

### 4 Employees

The average number of monthly employees, including Trustees, during the year was nil (2024 - nil).

### 5 Investment management costs

	2025	2024
	£	£
Property outgoings	4,209	11,413
	<u>4,209</u>	<u>11,413</u>

# London Association In Aid Of Moravian Missions

## Notes to the accounts for the year ended 5 April 2025

### 6 Analysis of charitable expenditure

The charity undertakes its charitable activities through grant making and awarded grants to a number of individuals and institutions in furtherance of its charitable activities.

	Grant funded activity	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
<b>Moravian Union</b>	<b>70,000</b>	<b>29,675</b>	<b>99,675</b>	74,052
	<u>70,000</u>	<u>29,675</u>	<u>99,675</u>	<u>74,052</u>

The breakdown of support costs is shown in the table below:

	2025	2024
	£	£
<b>Independent examination fees (governance cost)</b>	<b>3,466</b>	4,813
<b>Legal and professional fees</b>	<b>26,138</b>	9,156
<b>Other costs</b>	<b>71</b>	83
	<u>29,675</u>	<u>14,052</u>

All support costs are allocated to charitable activities.

### 7 Investment property

	2025
	£
At 6 April 2024	1,400,000
Disposal	(1,400,000)
At 5 April 2025	-

### 8 Debtors

	2025	2024
	£	£
Prepayments	-	2,222
	<u>-</u>	<u>2,222</u>

### 9 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Grants payable	70,000	60,000
Accruals	8,760	5,294
	<u>78,760</u>	<u>65,294</u>

# London Association In Aid Of Moravian Missions

## Notes to the accounts for the year ended 5 April 2025

### 10 Trustees and related party transactions

No trustee received any remuneration nor was reimbursed any expenses in the year ended 5 April 2025 (2024 – none).

### 11 Taxation

Under current tax legislation, the charity is exempt from taxation on income and gains, to the extent that these are applied to its charitable objects.

### 12 Funds - Analysis of net assets

	Unrestricted Funds	Endowment Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Freehold property	-	-	-	1,400,000
Debtors	-	-	-	2,222
Bank and cash	94,433	1,650,000	1,744,433	90,999
Creditors	(78,760)	-	(78,760)	(65,294)
	<u>15,673</u>	<u>1,650,000</u>	<u>1,665,673</u>	<u>1,427,927</u>

The Endowment Fund represents those assets that are required to be held permanently by the trust. The investment property previously included within the Endowment Fund was sold during the year. The sale proceeds are held in the bank at the year end and continue to be reflected within the Endowment Fund balance.

# London Association In Aid Of Moravian Missions

## (Excluding Latimer & Ridley Trust)

### Statement of Financial Activities for the year ended 5 April 2025

	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME</b>		
Donations and legacies		
Latimer & Ridley Trust	70,000	55,000
John Christie Trust (Tods)	4,722	4,722
A. M. Bird Trust	22,120	12,631
<b>Investments income</b>		
Interest receivable	1,211	448
<b>TOTAL INCOME</b>	<b>98,053</b>	<b>72,801</b>
<b>EXPENDITURE</b>		
Charitable activities		
Donations - Moravian Union	(70,000)	(60,000)
Support costs:		
Independent examination fees (governance costs)	(3,466)	(4,813)
Bank charges	(60)	(61)
<b>TOTAL EXPENDITURE</b>	<b>(73,526)</b>	<b>(64,874)</b>
<b>SURPLUS FOR THE YEAR</b>	<b>24,527</b>	<b>7,927</b>
Accumulated funds brought forward	29,738	21,811
<b>ACCUMULATED FUNDS CARRIED FORWARD</b>	<b>54,265</b>	<b>29,738</b>

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# London Association In Aid Of Moravian Missions

## Statement of Financial Activities for the year ended 5 April 2024

### LATIMER & RIDLEY TRUST

	Unrestricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME</b>				
<b>Investment Income</b>				
Rents and service charges	52,551	-	52,551	62,113
Interest	11,026	-	11,026	336
<b>TOTAL INCOME</b>	<b>63,577</b>		<b>63,577</b>	62,449
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Property outgoing	(4,209)	-	(4,209)	(11,413)
Donations - L.A.M.M	(70,000)	-	(70,000)	(55,000)
<b>Governance costs</b>				
Legal & professional fees	(26,138)	-	(26,138)	(9,156)
Other costs	(11)	-	(11)	(22)
<b>TOTAL EXPENDITURE</b>	<b>(100,358)</b>	-	<b>(100,358)</b>	(75,591)
Gain on disposal of investment property	-	250,000	250,000	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(36,781)</b>	<b>250,000</b>	<b>213,219</b>	(13,142)
Accumulated funds brought forward	(1,811)	1,400,000	1,398,189	1,411,331
<b>ACCUMULATED FUNDS CARRIED FORWARD</b>	<b>(38,592)</b>	<b>1,650,000</b>	<b>1,611,408</b>	1,398,189

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