

# J F EGNER AND MANSE FUND

England & Wales - Charity number 700605

## Details

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Other names	J F EGHER AND MANSE FUND, GERMAN CHURCH OF LIVERPOOL
Status	Registered
Legal form	Other
Registered	1988-08-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	73 Parkgate Road Neston CH64 6QF
Phone	0151 348 4026
Email	<a href="mailto:trustees@germanchurchliverpool.uk">trustees@germanchurchliverpool.uk</a>
Website	<a href="http://deutschekirche.org.uk/liverpool">http://deutschekirche.org.uk/liverpool</a>

## Activities

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**Objects:** TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE LIVERPOOL CHURCH.

**Activities:** German church of Liverpool: Provides twice monthly services in German. Cultural activities consist of; films, talks, advent bazaar, summer fete, lantern festival - all in German. Activities: Various luncheons during the year, excursions and walks.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** LIVERPOOL
- Cheshire East
- Cheshire West & Chester
- Knowsley
- Liverpool City
- Sefton
- Shropshire
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,290	£26,410	-	-
2023-12-31	£33,803	£28,225	-	-
2022-12-31	£27,971	£31,564	-	-
2021-12-31	£34,147	£18,553	-	-
2020-12-31	£21,859	£21,367	-	-

## Trustees

Name	Role	Appointed
<b>Dr BRIGITTE JURACK</b>	Chair	
Anja Koermer		2023-04-02
CHRISTINE BARRY		
DR ULRICH PFEIFFER		
Dr Christa Hunzinger		2024-05-01
Dr DOROTHEA MUECKE-HERZBERG		
Dr Ivo Siekmann		2019-03-17
Dr Regina Frank		2025-04-06
Dr Sebastian Dembski		2018-03-07
Dr Sebastian Kamann		2025-04-06
Joy Buchanan		2020-03-15



**J F EGNER AND MANSE FUND**

England & Wales - Charity number 700605

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# Accounts

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# J F Egner and Manse Fund - German Church of Liverpool Trustees' Annual Report for the Period of 01/01/2024 - 31/12/2024

## Administrative Information

<b>Charity Details:</b>	J F Egner and Manse Fund (German Church of Liverpool)
<b>Registered Charity:</b>	No 700605
<b>Registered Address:</b>	German Church of Liverpool, 73 Parkgate Road, Neston CH64 6QF The Church itself is situated in Bedford South, Liverpool L7 7BX
<b>Names of the Charity Trustees who Manage the Charity:</b>	Ms Christine Barry, safeguarding officer Ms Joy Buchanan Dr Sebastian Dembski Mr Rainer Goertz Dr Brigitte Jurack, health and safety officer Dr Dorothea Muecke-Herzberg, treasurer Dr Ulrich Pfeiffer Dr Ivo Siekmann, secretary Rev <a href="#">Christa Hunzinger</a>

## Structure, Governance & Management

<b>Type of Governing Document:</b>	Constitution adopted 25th March 1990, Scheme 19th January 1988
<b>How the Charity is Constituted:</b>	Charity managed by trustees
<b>Trustee Selection Methods:</b>	The trustees of the charity are the members of the Church Council (CC). The Church Council consists of the pastors (with one vote) and up to 12 council members, these being elected by the church members for a three-year term of office at the Annual General Meeting (AGM).
<b>How New Trustees are Inducted and Trained:</b>	An information pack (CC3, PB1, PB2, PB3, advancement of religion for the public benefit) is given to new trustees
<b>The charity's organisational structure and any wider network with which the charity works:</b>	<p>The Church Council met 5 times this year and is responsible for</p> <ul style="list-style-type: none"><li>• Advancing the life of the Church and observing its constitution</li><li>• Keeping the Church register</li><li>• Initiating the proceedings for appointing a new minister</li><li>• Electing employees of the Church and arranging appropriate payment</li><li>• Administering the finances and the property of the Church</li><li>• Deciding on possible doubts over interpretation or application of the constitution of the Church.</li></ul> <p>The Church Council has the right to maintain bank accounts and invest money.</p>

The German Church of Liverpool is part of the Pfarramtsbereich (PAB, engl. pastoral region) North England and East-Midlands, consisting of German speaking congregations in Liverpool, Manchester, Bradford/Leeds/Sheffield, Nottingham/Derby/Lincoln. The PAB shares one full-time pastor. The German Church of Liverpool is also a member of the Synod of German speaking lutheran, reformed and united congregations in Great Britain.

# Aim and Purposes

The German Church of Liverpool is the central meeting place for the members of the German-speaking Lutheran Church and aims for the maintenance and fostering of the Lutheran and Protestant Tradition, the German Language and Culture.

The members of the Church Council (CC) of the German Church of Liverpool who are also the trustees of the J F Egnor and Manse Fund are responsible together with the pastor, Christa Hunzinger (from May 2024), for the advancement of Christian Faith consonant with the doctrines in paragraphs 2-4 of the constitution of the German Church of Liverpool, and in particular the provision and maintenance of a church in Liverpool for the public worship and furtherance of other charitable work in connection therewith.

## Objectives and Activities

Today's Church Work focuses on German speaking seniors, families and children in the wider Merseyside area and beyond by providing a welcoming place where all are invited to learn and practise faith and parish community life in an open, diverse and ecumenical context, and to provide a cultural home from home.

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit, in particular the specific guidance on charities for the advancement of religion published by the Charity Commission, in exercising their powers or duties and taken it into account for planning activities and events in the year. In this context German Church of Liverpool

- Provides a place of worship
- Offers worship, prayer and study
- Provides pastoral care
- Offers retreats
- Engages in outreach work

For this purpose, it is vital that we maintain the church building and integrated community hall.

## Achievements and Performance

### Place of Worship

The building of the German Church of Liverpool provides a place of worship for our own congregation as well as several other congregations.

Apart from fortnightly services and regular events that we organise in and around the church, the PAB has established additional virtual meetings which include regular online services, bible study sessions, brief evening meditations during Lent as well as our living Advent calendar. These events have increased the interaction between members of the different congregations and have instilled a greater sense of community.

Our church also provides room for two other congregations as well as some local groups such as a choir and the Russian-speaking society, and the German honorary consul's surgeries.

### Worship, Prayer and Study

Normally, there are two services held per month which are led by our pastor in accordance with her travel rota in the PAB. Once a month the Church offers a children's service. This arrangement allows the more senior members of the congregation a more quiet and reflective environment for worship, while still providing lively surroundings for children that encourage their participation. We mark special holidays throughout the year with specific family services in order to offer families the possibility to worship together. This service format helps to attract families without strong bonds to the Church and offers an

opportunity to take part. This year, for the first time, our church celebrated a special service on the occasion of Pride Month - to prepare this our pastor got in touch with churches from the Open Doors network.

In addition to the services, a seniors' group meets once a month with the pastor for discussion and Bible study and the pastors teach confirmation classes as well as adult baptism candidates.

Our services are open to all, irrespective of denomination. Currently we have 86 registered (77 paid up fully) members in 48 households, of which 21 are 18 years or younger. This is a net increase of 4 members compared to last year.

## Pastoral Care

In a Church as widely-spread as the German Church, the most important meeting point between Pastor and members, CC and members is the Sunday service in Church and the 'social'. The Pastor keeps in touch via email, letters and telephone and personal meetings in between. Home visits as well as visits in hospital and care homes are part of pastoral care and counselling.

The 'social': We hold a church coffee and cake before or after the Sunday services. These get-togethers offer the elderly members especially an occasion to socialise with other German speakers. Considering that the members of the German Church are scattered across the Merseyside, Wirral and North Wales area, these are valuable encounters.

## Retreats

The German Church of Liverpool regularly organises weekend retreats with three other German Churches in Manchester, Yorkshire and East Midlands: a family retreat in the Summer and a singing retreat and a church retreat in Autumn. Our family retreat in Thornthwaite is well-attended by families from all PAB congregations.

## Mission and Outreach

We demonstrate our faith by helping those in need. As per decision by the AGM we raised 10% of the advent bazaar receipts for the Family Refugee Support Project project and donated the Christmas Eve collection to Christian Aid.

Our PAB-wide magazine is distributed quarterly to all members of the congregation (by email or in paper) and is also available in the church. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus.

We support one German-speaking children and family group which normally meets monthly in our hall or garden. In addition we provide a focal point for the wider German-speaking community in Merseyside and beyond with a German summer party and our German Christmas fair and irregular German cultural events, like talks, concerts or walking tours. Our St. Martin Lantern parade has been especially popular and well-attended in the last year. Our Christmas fair which is celebrated with an advent cafe is the largest event in our event calendar. In recent years we have established a cultural event series after our afternoon Sunday services ("Kultursonntage") for a wider audience than regular visitors to our church. In the past year, highlights were the presentation by Dr Richard Millington (University of Chester) on the uprising of the 17th June 1953 in East Germany which was also offered as a contribution to the Liverpool European Festival and a reading by local author Emma Venables from her debut novel Fragments of a Woman. Via events like these, the German church also gives German-speaking people who move to the Liverpool region opportunities for getting in touch with the German community.

We rent out our building to community and neighbourhood groups, two churches and a choir on a regular or irregular basis and therefore provide a place to meet for the neighbourhood and wider community.

## PAB and Synod

The German Church of Liverpool is part of the PAB (pastoral region) North England and East-Midlands which is the overarching administrative entity for sharing common resources, e.g. the pastor's work and salary. The treasurer and another trustee represented the German Church of Liverpool at the annual PAB council meeting in February 2025.

The German Church Liverpool is a member of the German-speaking Synod of Lutheran, reformed and united congregations in Great-Britain. Brigitte Jurack represented the German Church of Liverpool as elected synod representative at the annual Synod meeting which took place in High Leigh Christian Conference centre. . She also serves as Trustee on the Synod Council. We have therefore good links between our congregation and the wider structure of the church.

## Ecumenical Relationships

The German Church of Liverpool itself welcomes people of all denominations in all parts of worship and parish life. We also have a longstanding relationship with the Nordic Church and the Anglican Cathedral. This year, before the arrival of Rev Christa Hunzinger, Rev Maris Sants, the pastor of the Nordic Church led our services on the first Sunday of each month and the organist of the Nordic Church, Philip Benzie, played the organ in absence of our organist Olga Novoselova. We invited the Nordic church to celebrate the Reformation Day service and our church contributed to the Remembrance Sunday service in the Anglican cathedral. Openness to ecumenical and interreligious affairs and exchange belongs to the core principle of the German Church and is reflected in letting our Church as a place of worship to two other congregations.

In addition we are a member church of Churches Together in Merseyside which supports and encourages churches from a wide range of traditions to work together in unity.

## Volunteers

Many members of our church actively contribute to our social activities, a large group of volunteers prepares home-made cakes for our church cafe and provides cake donations for our social events like the Christmas bazaar. Fundraising events such as the Christmas bazaar rely heavily on volunteers' time and work before and during these events.

Volunteers also actively help with the maintenance of our church - volunteers take over building caretaker duties and gardening duties. A group of volunteers met several times this year for garden maintenance and tree trimming.

# Financial Review

*(note, rounded figures are given here, exact figures are given in the financial report)*

## State of the Charity's Finances

The end-of-year result shows a surplus of £3,880, or £4,738 when including investment value increases. This was greatly aided by another year of healthy rental income, boosted by film crews renting the church building again, reduced synod fees due to the delayed starting date of the incoming pastor, and higher interest rates and investment valuations.

We successfully applied to the Schroder 1905 Trust (the renamed Kaiser Wilhelm II fund) for extra funding for German cultural and language projects and for the support of the social work of the German Church of Liverpool and we received £2,301.96, a 90% increase compared to last year. We are very grateful for their support.

Our receipts through membership subscription increased slightly to £5,339.00.

Collections and donations incl. GASDS decreased by 10% to £3,517, with a healthy increase in collections which can be attributed to Liverpool hosting several larger services. Online shopping giving (Easyfundraising, Amazon Smile, DONR) increased by about 60% to £296. The Gift Aid claim stayed almost the same as last year's with £1,655 as the sum of subscriptions, collections and donations roughly stayed the same in the previous tax year, which is different to our financial year.

Rental income also stayed almost the same with £11,447. Film crews hiring the hall has become an irregular, but noticeable income stream. Fundraising receipts were slightly lower than last year by 9% and came to £3,385.

Receipts through interest rose again last year and amount to £2,241. This is due to higher interest rates in general. Our investments ended the year with a positive re-evaluation of £1,096. This is spread across the restricted COIF sinking fund and our long term growth COIF fund.

We had receipts of £106 in total of various kinds which came from genealogy searches and small sales.

The outgoing costs of the German Church of Liverpool decreased by 6% compared to last year with £26,409. The main cause for this is last year's one-off payments for the refurbishment of the Manse.

With the arrival of our new minister in May the synod fee was 24% higher than last year with £11,040. In addition, we had again higher energy costs of £4,449, due to increases to the standing rate (including the water bill). In September we were able to sign a new fixed rate contract at considerable lower unit rates, although, as before, the standing rate remains variable.

Building and garden related costs excluding utilities (insurance, services, repairs and cleaning) amount to another large expense with £5,137 in total, an amount comparable to last year. Building and liability Insurance was £1,935 which is only up by 2%. This year we had to carry out the 5-yearly full electrical service including remedial works which amounted to £1,254. In addition, much needed tree pruning, £1,250 was undertaken to maintain the large trees around the church. For this work we received dedicated donations of £750.

Acquisitions amounted to £2,002. The majority of the expenditure was for the new hall cupboards for which we used £1,785 of dedicated funds.

This brings the year end result to a total of £103,406 of which £90,019 is outside of restricted funds. £27,628 are held in current accounts, £1832 are held in the PAB current account, £5,820 are held in the savings account, £500 are held in NS&I

income bonds, £20,000 are held in a 95d notice account and £25,000 are held in a 1 year bond, £18,237 are held in the COIF long term growth fund. The restricted COIF sinking fund amounts to £4,417.

We note that the offering from the first service led by the new minister has been misplaced. The treasurer was not present, and the trustees in attendance, as well as the minister, had not previously been involved in handling the offering. The treasurer replaced the missing offering with an amount of £83.80, which represents an average sum for a service of this size. As a consequence, the financial policy has been revised to include a clear procedure for instances when the treasurer is absent.

## Restricted Funds

The COIF sinking fund of £4,417 is restricted as laid out in the Scheme of 1988.

## Designated Funds

The following designated funds were allocated for particular purposes: building preservation £30,000, refurbishment and landscaping £6,061 left at the end of the year, building maintenance £3,000, pastors' salary reserve fund of £16,200 (the Liverpool share of £60,000 pastors' salary reserves), the Liverpool share of the pastors' 2024 salary of £18,000, pastor's car fund of £3,000, and the Liverpool share of PAB account of £1,832. In addition to this £500 were allocated to tenants' rent and key deposits. The sum of all designated funds is £78,593.

## Reserves policy

It is the goal of the trustees to hold between 3 and 6 months of core costs in reserve. This equates to £8,000-£16,000. The amount of designated funds and restricted funds is £83,010. This results in a reserve of £20,425 at the end of the year and falls above this aim.

## Transfers

There was only the transfer of Liverpool's share of the PAB budget of £2,400 to the PAB account.

It has not been our policy to capitalise our fixed assets:

1. Our church building (including hall) is insured for the sum of £826,824
2. Contents are insured for £34,964.
3. All risks (silver ware) are insured for £20,511.
4. 60% share of the manse and the land upon which it stands in Manchester.

## Attachments

Please find attached

- The Financial Report for the period 1/1/2024 -31/12/2024
- The examiners statement

Gratitude is due to Dorothea Ross-Simpson for examining the accounts this year.

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## Declaration

The Trustees declare that they have approved the above report at the meeting of 10/3/25 and authorised that it be signed on their behalf.

**Signed: Dr. Brigitte Jurack**

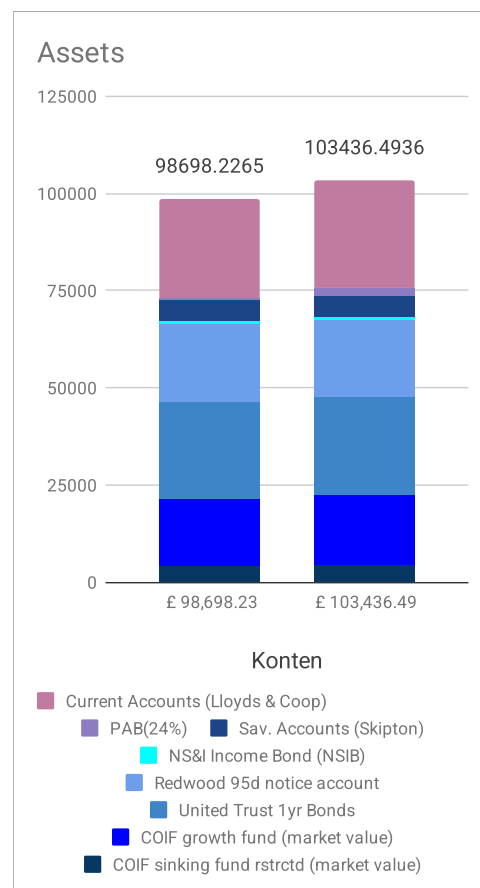
# Financial Report for Period 01.01.2024 to 31.12.2024

## GERMAN CHURCH OF LIVERPOOL

DEUTSCHE KIRCHE LIVERPOOL  
(Registered Charity No 700605)

### Statement of Assets and Liabilities as of 31.12.2024

	2023	2024
<b>Assets Total:</b>	<b>£ 98,698.23</b>	<b>£ 103,436.49</b>
Current Accounts (Lloyds & Coop)	£25,771.94	£27,628.08
PAB(24%)	237.04	1,832.43
Sav. Accounts (Skipton)	5,630.58	5,820.67
NS&I Income Bond (NSIB)	500.00	500.00
Redwood 95d notice account	20,000.00	20,000.00
United Trust 1yr Bonds	25,000.00	25,000.00
COIF growth fund (market value)	17,355.06	18,237.88
COIF sinking fund rstrctd (market value)	4,203.61	4,417.43
<b>Liabilities:</b>	<b>Nil</b>	<b>Nil</b>
<b>Restricted Funds:</b>	<b>4,203.61</b>	<b>4,417.43</b>
COIF sinking fund	4,203.61	4,417.43
<b>Designated Funds:</b>	<b>£ 72,743.04</b>	<b>£ 78,593.43</b>
Building preservation	30,000.00	30,000.00
Building maintenance	3,000.00	3,000.00
Hall window replacement	1,996.00	1,996.00 *
Hall cupboards	3,500.00	1,715.00 *
Hall painting	350.00	350.00 *
Landscaping	2,000.00	2,000.00
Pastors' salary reserve (1yr bond)	16,200.00	16,200.00
Synod/Pastors' salary	11,960.00	18,000.00
Pastors' car	3,000.00	3,000.00
PAB (24%)	237.04	1,832.43
Rent deposit IBN	200.00	200.00
Key deposit Door Church	100.00	100.00
Key deposit M O'Toole	50.00	50.00
Key & Rent dep. Indigo Vibes	150.00	150.00



\* re-designated into single refurbishment fund of **£4,061.00**

**Reserves:** £21,751.58 £20,425.63

**Difference to previous year** £4,738.27

**Examiner:**

Dorothea Ross-Simpson

Signed: \_\_\_\_\_

Date: 17. March 2025

### Fixed Assets:

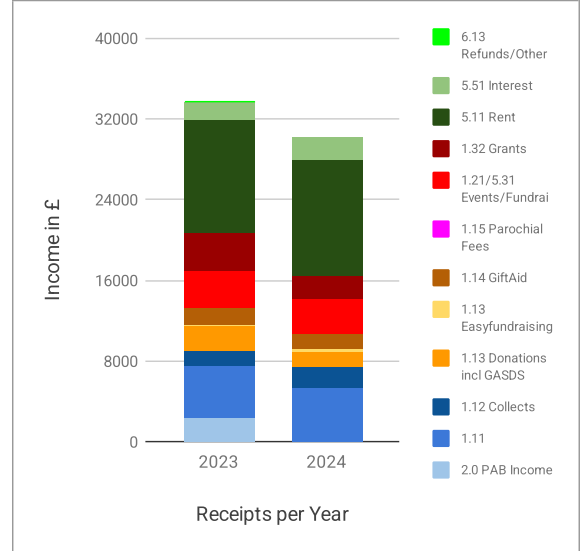
Note: It has not been our policy to capitalise our fixed assets

1. Our building is insured for the sum of £826,824.
2. Contents are insured for £34,964.
3. All risks (silver ware) are insured for £20,511.
4. 60% share of manse and land upon which it stands.

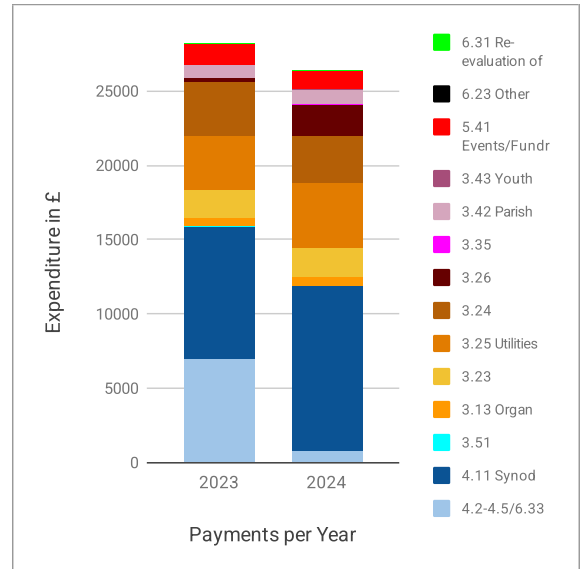
## GERMAN CHURCH OF LIVERPOOL

### Receipts and Payments Account for the Year Ending 31st December 2024

	2023	2024
<b>Total Receipts</b>	<b>£ 33,802.90</b>	<b>£ 30,290.27</b>
2.0 PAB Income (Liverpool share)	2,405.64	0.00 *
1.11 Subscriptions	5,057.00	5,339.00
1.12 Collects	1,600.83	2,090.34
1.13 Donations incl GASDS	2,350.47	1,426.80
1.13 Easyfundraising/Smile/Text2Give	186.05	296.41
1.14 GiftAid	1,676.91	1,655.00
1.15 Parochial Fees	0.00	0.00
1.21/5.31 Events/Fundraising	3,714.80	3,385.39
1.32 Grants	3,656.50	2,301.96
5.11 Rent	11,227.00	11,447.00
5.51 Interest	1,767.70	2,241.97
6.13 Refunds/Other	160.00	106.40
<i>not counting towards receipts and payments accounts:</i>		
6.31 Re-evaluation of Funds	2,576.67	1,096.64
Forwarding Donations to Charities	415.60	310.37
<b>Total Increases (incl frw.don &amp; re-eval funds)</b>	<b>£36,795.17</b>	<b>£31,697.28</b>



	2023	2024
<b>Total Payments</b>	<b>£ 28,225.27</b>	<b>£ 26,409.88</b>
4.2-4.5/6.33 PAB Expenditure (Liv shr	6,925.00	804.54 *
4.11 Synod Fee	8,916.77	11,040.00
3.51 Membership Fees	83.00	83.00
3.13 Organ	543.60	508.10
3.23 Insurance	1,897.21	1,935.46
3.25 Utilities	3,669.94	4,449.75
3.24 Building/Maintenance/Cleaning	3,569.79	3,201.93
3.26 Acquisitions	313.90	2,002.00
3.35 Office/Travel Expenses	0.00	111.60
3.42 Parish Work	794.57	937.01
3.43 Youth Work	0.00	0.00
5.41 Events/Fundraising	1,511.49	1,336.49
6.23 Other	0.00	0.00
<i>not counting towards receipts and payments accounts:</i>		
6.31 Re-evaluation of Funds	0.00	0.00
Forwarding Donations to Charities	479.43	549.07
<b>Total Reductions (incl forw. don &amp; re-eval)</b>	<b>£28,704.70</b>	<b>£26,958.95</b>



\* see PAB finance report for details, here only end result

<b>Deficit/Surplus:</b>	<b>£5,577.63</b>	<b>£3,880.39</b>
<i>Deficit/Surplus: (incl. frw.don &amp; re-eval)</i>	<i>£8,090.47</i>	<i>£4,738.33</i>

**Receipts Particulars:**

<b>1.13 Donations</b>	<b>1,562.74</b>
donor	46.00
Gemeinde Krefeld-Viersen	200.00
donor	250.00
donor	500.00
donor	100.00
EasyFundraising	296.41
donor	45.33
donor	125.00

**5.11 Rent** **11,447.00**

City of Liverpool	100.00
Door Church	5,580.00
Honorarkonsulin	1,200.00
IBN Liverpool	2,712.00
Indigo Vibes	875.00
Just Barbara Productions	300.00
Kudos	500.00
Liverpool Renaissance Singers	50.00
RussSoc	60.00
Spielgruppe	70.00

**1.32 Grants**KW2 **2301.96****1.21/5.13 Events/Activites** **3,385.39**

LilStanneySingers	20.00
Filmtreff	28.50
Kultursonntag	39.00
Sommerfest	858.79
Lanternparade	233.85
Basar Takings	2,205.25

**6.13 Other** **0.00****PAA****Forwarding Donations (Charities)** **310.37**

Christmas Eve collect 310.37

**Payments Particulars:**

<b>3.24 Building Repairs/Maintenance</b>	<b>3,201.93</b>
cleaning	465.00
Fireextinguisher service	162.30
Locksmith	70.00
electrics services remedial work	1,254.63
tree cutting	1,250.00

**5.41 Events/Activities** **1,336.49**

Sommerfest	780.17
Kultursonntag	12.00
Laternenfest	171.05
Basar	373.27

**3.42 Parish Work** **937.01**

Maris Sants	440
Feste	179.14
Parking Permits	120
Tannenbaum, Geschenke, Karten	197.87

**3.43 Youth Work** **0****3.26 Acquisitions** **2,002.00**

Schrankwand	1244
Schrankwand	541
Kabeltrommel	46
Rasenmäher	171

**3.35 Office/Travel** **111.60**

CLC meeting London 111.60

**PAA****Forwarding Donations (Charities)** **549.07**

collect 2024 Christian Aid	310.37
GiftAid 2023 Christian Aid	48.60
Basar	190.10

## GERMAN CHURCH OF LIVERPOOL

### Budget 2025

Receipts	2024	2024 actual	2025
1.11 Subscriptions	5500	5,339.00	5500
1.12 Collects	1600	2,090.34	2000
1.13 Donations incl GASDS	2000	1,426.80	1400
1.13 Easyfundraising/Smile/Text2Give	135	100.00	100
1.14 GiftAid	1700	1,655.00	1600
1.15 Parochial Fees	0	0.00	0
1.21/5.31 Events/Fundraising	3500	3,385.39	3400
1.32 Grants	2000	2,301.96	2000
5.11 Rent	11000	11,447.00	10600
5.51 Interest	2000	2,241.97	2000
6.13 Refunds/Other	600	106.40	0
2.0 PAB Income (Liverpool share)	2000	0.00	285
<b>TOTAL</b>	<b>£32,035</b>	<b>£30,094</b>	<b>£28,885</b>
6.31 Re-evaluation of Funds	0	1,096.64	0
Forwarding Donations to Charities	200	310.37	300
	<b>£32,235</b>	<b>£31,501</b>	<b>£29,185</b>

Payments	2024	2024 actual	2025
4.2-4.5/6.33 PAB Expenditure (Liv shre)	2500	804.54	3600
4.11 Synod Fee <sup>^</sup>	15000	11,040.00	15600
3.51 Membership Fees	85	83.00	85
3.13 Organ	500	508.10	500
3.23 Insurance	1950	1,935.46	2000
3.25 Utilities	3200	4,449.75	2500
3.24 Building/Maintenance/Cleaning	1000	3,201.93	1500
3.26 Acquisitions <sup>*</sup>	500	217.00	500
3.35 Office/Travel Expenses	100	111.60	100
3.42 Parish Work	500	937.01	1000
3.43 Youth Work	200	0.00	500
5.41 Events/Fundraising	1000	1,336.49	1000
6.23 Other	0	0.00	0
Refurbishment (existing desg. fund)	3500	1785	4061
Landscaping (existing desg. fund)	2000	0	2000
<b>TOTAL</b>	<b>£32,035</b>	<b>£26,410</b>	<b>£34,946</b>
<b>TOTAL excl designated fund expenditure</b>	<b>£26,535</b>	<b>£24,625</b>	<b>£28,885</b>
6.31 Re-evaluation of Funds	0	0	0
forwarding Donations to Charities	405	549	500

<sup>^</sup>24% of £65,000

<sup>\*</sup>2024 minus hall cupboards



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's report  
on the accounts**

**Section A Independent Examiner's Report**

**Report to the trustees/  
members of  
On accounts for the year  
ended  
Set out on pages**

Charity Name J F Egner and Manse Fund - German Church of Liverpool	
31 December 2024	<b>Charity no (if any)</b> 700605
1-2 <small>11-2(remember to include the page numbers of additional sheets)</small>	

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

<b>Signed:</b>		<b>Date:</b> 08/03/2025
	<b>Name:</b> Dorothea Ross-Simpson	

<b>Relevant professional qualification(s) or body (if any):</b>	n/a
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<b>Address:</b>	97 Millstone Lane, Nantwich, CW55PH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

not applicable, none to highlight.

**J F EGNER AND MANSE FUND**

England & Wales - Charity number 700605

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# Accounts

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# J F Egner and Manse Fund - German Church of Liverpool Trustees' Annual Report for the Period of 01/01/2023 - 31/12/2023

## Administrative Information

<b>Charity Details:</b>	J F Egner and Manse Fund (German Church of Liverpool)
<b>Registered Charity:</b>	No 700605
<b>Registered Address:</b>	German Church of Liverpool, 73 Parkgate Road, Neston CH64 6QF The Church itself is situated in Bedford South, Liverpool L7 7BX
<b>Names of the Charity Trustees who Manage the Charity:</b>	Ms Christine Barry, safeguarding officer Ms Joy Buchanan Dr Sebastian Dembski Mr Rainer Goertz Dr Brigitte Jurack, health and safety officer Dr Dorothea Muecke-Herzberg, treasurer Dr Ulrich Pfeiffer Dr Ivo Siekmann, secretary Rev. Diemut Cramer (until 31.8.23)

## Structure, Governance & Management

<b>Type of Governing Document:</b>	Constitution adopted 25th March 1990, Scheme 19th January 1988
<b>How the Charity is Constituted:</b>	Charity managed by trustees
<b>Trustee Selection Methods:</b>	The trustees of the charity are the members of the Church Council (CC). The Church Council consists of the pastors (with one vote) and up to 12 council members, these being elected by the church members for a three-year term of office at the Annual General Meeting (AGM).
<b>How New Trustees are Inducted and Trained:</b>	An information pack (CC3, PB1, PB2, PB3, advancement of religion for the public benefit) is given to new trustees
<b>The charity's organisational structure and any wider network with which the charity works:</b>	<p>The Church Council met 6 times this year and is responsible for</p> <ul style="list-style-type: none"><li>● Advancing the life of the Church and observing its constitution</li><li>● Keeping the Church register</li><li>● Initiating the proceedings for appointing a new minister</li><li>● Electing employees of the Church and arranging appropriate payment</li><li>● Administering the finances and the property of the Church</li><li>● Deciding on possible doubts over interpretation or application of the constitution of the Church.</li></ul> <p>The Church Council has the right to maintain bank accounts and invest money.</p>

The German Church of Liverpool is part of the Pfarramtsbereich (PAB, engl. pastoral region) North England and East-Midlands, consisting of German speaking congregations in Liverpool, Manchester, Bradford/Leeds/Sheffield, Nottingham/Derby/Lincoln. The PAB shares a couple of pastors. The German Church of Liverpool is also a member of the Synod of German speaking lutheran, reformed and united congregations in Great Britain.

# Aim and Purposes

The German Church of Liverpool is the central meeting place for the members of the German-speaking Lutheran Church and aims for the maintenance and fostering of the Lutheran and Protestant Tradition, the German Language and Culture.

The members of the Church Council (CC) of the German Church of Liverpool who are also the trustees of the J F Egener and Manse Fund are responsible together with the pastors, Diemut Cramer and Olaf Burghard (until 31.8.23), for the advancement of Christian Faith consonant with the doctrines in paragraphs 2-4 of the constitution of the German Church of Liverpool, and in particular the provision and maintenance of a church in Liverpool for the public worship and furtherance of other charitable work in connection therewith.

## Objectives and Activities

Today's Church Work focuses on German speaking seniors, families and children in the wider Merseyside area and beyond by providing a welcoming place where all are invited to learn and practise faith and parish community life in an open, diverse and ecumenical context, and to provide a cultural home from home.

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit, in particular the specific guidance on charities for the advancement of religion published by the Charity Commission, in exercising their powers or duties and taken it into account for planning activities and events in the year. In this context German Church of Liverpool

- Provides a place of worship
- Offers worship, prayer and study
- Provides pastoral care
- Offers retreats
- Engages in outreach work

For this purpose, it is vital that we maintain the church building and integrated community hall.

## Achievements and Performance

### Recruitment of a new pastor

An important activity of the first half of this year was the recruitment of a successor for our long-serving pastors, Diemut Cramer and Olaf Burghardt, who returned to Germany in autumn after they had reached the end of their term. After a selection process where the candidate, Rev. Christa Hunziger, introduced herself to the congregations of the PAB and interviews with church members in all congregations, she was elected with a large majority. We had the opportunity to thank Diemut and Olaf at a farewell party for all congregations of the PAB in Manchester and at our summer fete in Liverpool. Because Christa Hunziger's original start date in September was delayed, the trustees had to take over more responsibilities for the services in the second half of the year. Fortunately, Christa Hunziger will now be able to start as the new pastor of the PAB in spring 2024.

### Place of Worship

The building of the German Church of Liverpool provides a place of worship for our own congregation as well as several other congregations.

Apart from fortnightly services and regular events that we organise in and around the church, the PAB has established additional virtual meetings which include regular online services, bible study sessions, brief morning meditations in the week before Easter as well as our living Advent calendar. These events have increased the interaction between members of the different congregations and have instilled a greater sense of community.

Our church also provides room for two other congregations as well as some local groups such as a choir and the Russian-speaking society, and the German honorary consul's surgeries

## Worship, Prayer and Study

Normally, there are two services held per month which are led by our couple of pastors in accordance with their travel rota in the PAB. Once a month the Church offers a children's service which is becoming more popular. This arrangement allows the more senior members of the congregation a more quiet and reflective environment for worship, while still providing lively surroundings for children that encourage their participation. We mark special holidays throughout the year with specific family services in order to offer families the possibility to worship together. This service format helps to attract families without strong bonds to the Church and offers an opportunity to take part.

In addition to the services, a seniors' group meets once a month with the pastor for discussion and Bible study and the pastors teach confirmation classes as well as adult baptism candidates.

Our services are open to all, irrespective of denomination. Currently we have 84 registered (74 paid up fully) members in 42 households, of which 21 are 18 years or younger.

## Pastoral Care

In a Church as widely-spread as the German Church, the most important meeting point between Pastor and members, CC and members is the Sunday service in Church and the 'social'. The Pastors keep in touch via email, letters and telephone and personal meetings in between. Home visits as well as visits in hospital and care homes are part of pastoral care and counselling.

The 'social': We hold a church coffee and cake before or after the Sunday services. These get-togethers offer the elderly members especially an occasion to socialise with other German speakers. Considering that the members of the German Church are scattered across the Merseyside and Wirral area, these are valuable encounters.

## Retreats

The German Church of Liverpool regularly organises weekend retreats with three other German Churches in Manchester, Yorkshire and East Midlands: a family retreat in the Summer and a singing retreat and a church retreat in Autumn. The family retreat in Thornthwaite could take place again this year and was well-attended by families from all PAB congregations. The singing and church retreat were combined and took place in October in Fulneck.

## Mission and Outreach

We demonstrate our faith by helping those in need. As per decision by the AGM we raised 10% of the advent bazaar receipts for the Family Refugee Support Project project and donated the Christmas Eve collection to Christian Aid.

Our PAB-wide magazine is distributed quarterly to all members of the congregation (by email or in paper) and is also available in the church. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus. Regular emails supplement this with current or urgent information.

We support one German-speaking children and family group which normally meets monthly in our hall or garden. In addition we provide a focal point for the wider German-speaking community in Merseyside and beyond with a German summer party and our German Christmas fair and irregular German cultural events, like talks, concerts or walking tours. Our St. Martin lantern parade has been especially popular and well-attended in the last years. Our Christmas fair which is

celebrated with an advent cafe is the largest event in our event calendar - a Christmas fair in combination with an Advent cafe in the church. In recent years we organised cultural events after our afternoon Sunday services ("Kultursonntage") for a wider audience than regular visitors to our church. In the last year, the German Church contributed to the new Liverpool European Festival, an event organised by a wide range of organisations, which is planned to take place annually. Via events like these, the German church also gives German-speaking people who move to the Liverpool region opportunities for getting in touch with the German community.

We rent out our building to community and neighbourhood groups, two churches and a choir on a regular or irregular basis and therefore provide a place to meet for the neighbourhood and wider community.

## PAB and Synod

The German Church of Liverpool is part of the PAB (pastoral region) North England and East-Midlands which is the overarching administrative entity for sharing common resources, e.g. the pastors' work, salary, car. The treasurer and another trustee represented the German Church of Liverpool at the annual PAB council meeting in February.

The German Church Liverpool is a member of the German-speaking Synod of Lutheran, reformed and united congregations in Great-Britain. Brigitte Jurack represented the German Church of Liverpool as elected synod representative at the annual Synod meeting which took place via Zoom this year. She was elected by the Synod's Assembly in April as Trustee on the Synod Council. We have therefore good links between our congregation and the wider structure of the church.

## Ecumenical Relationships

The German Church of Liverpool itself welcomes people of all denominations in all parts of worship and parish life. We also have a longstanding relationship with the Nordic Church and the Anglican Cathedral in Liverpool. This year the Nordic church invited us to celebrate the Reformation Day service together with them and our church contributed to the Remembrance Sunday service in the Anglican cathedral. Openness to ecumenical and interreligious affairs and exchange belongs to the core principle of the German Church and is reflected in letting our Church as a place of worship to two other congregations.

In addition we are a member church of Churches Together in Merseyside which supports and encourages churches from a wide range of traditions to work together in unity.

## Volunteers

Many members of our church actively contribute to our social activities, a large group of volunteers prepares home-made cakes for our church cafe and provides cake donations for our social events like the Christmas bazaar. Fundraising events such as the Christmas bazaar rely heavily on volunteers' time and work before and during these events.

Volunteers also actively help with the maintenance of our church - volunteers take over building caretaker duties and gardening duties. A group of volunteers met several times this year for garden maintenance and tree trimming.

# Financial Review

*(note, rounded figures are given here, exact figures are given in the financial report)*

## State of the Charity's Finances

The end of year result shows a surplus of £5,577, or £8,090 including investment value increases. This was helped greatly by another year with a healthy rental income due to a new renter and film crews renting the church building again, an increase in donations, fundraising and grant income, and higher interest rates, and higher investment valuations. Financially beneficial was further that the synod fee was reduced to £8,917, 65% of the expected amount, due to the delay in the start date of the new minister that is now forecast to be May 2024 and no salary was due between September and December 2023.

We successfully applied to the Kaiser Wilhelm II (KWII) fund (a philanthropic family charitable trust that supports individuals of German origin living in social or economic hardship via organisations working with these target groups) for extra funding for German cultural and language projects and for the support of the social work of the German Church of Liverpool and we received £1,226. In addition we applied to the Duchy of Lancaster benevolent fund for funding the replacement of the existing toilets to make them mobility impaired friendly and received 1,000. We also applied to the Council of Lutheran Churches for a grant to offset unexpected electricity costs for which we received £1,094. And, lastly, we applied to the Liverpool European Festival for support of the activities carried out within the framework of the Liverpool European Festival as the German contribution and received £336. We are very grateful to all funding bodies.

Our receipts through membership subscription stayed almost the same with £5,057.

Collections and donations incl. GASDS increased to £3,950, with donations more than doubling while collects reduced by 13% which can be attributed to the lack of a minister leading the services since summer. Online shopping giving (Easyfundraising, Amazon Smile, DONR) increased by 240% to £186. The Gift Aid claim this year stayed almost the same as last year's with £1,676 as the sum of subscriptions, collections and donations roughly stayed the same in the previous tax year, which is different to our financial year.

Rental income was almost the same as last year's record figure with £11,227. Fundraising receipts increased this year again, by a healthy 68% and amounted to £3,714. This reflects that we were able to hold the St. Martin lantern parade, an Advent cafe and bazaar, plus a Sommerfest for the first time since the pandemic.

Our share (24%) of the pastoral region (PAA) receipts amounts to £2,405 and includes our share of the sale of the minister's car after the departure of our previous ministers.

Receipts through interest have almost tripled compared to last year and amount to £1,767. This is due to higher interest rates. Though, the interest rises still do not balance out the capital loss through inflation. Our investments weathered the markets in 2023 quite well, and reversed last year's negative re-evaluation with a plus of £2,576. This is spread across the restricted COIF sinking fund and our long term growth COIF fund.

We had receipts of £160 in total of various kinds which came from genealogy searches and small sales.

The outgoing costs of the German Church of Liverpool decreased by 11% compared to last year with £28,225. The main causes for this are the reduction of the synod fee down to 65% to £8,917, but this was partially offset by again increased energy costs which have risen by 51% and stand at £3669 (including the water bill). The electricity bill depends to a large extent on the number of tenants, but the increased electricity cost is reflected in a higher hall hire fee.

Our share of the pastoral region (PAB) payments is £6,925. This includes the substantial refurbishment of the Manse of which our share amounts to £4,320.

Building and garden related costs excluding utilities (insurance, services, repairs and cleaning) amount to another large expense with £5,466 in total. Building and liability Insurance was £1,8978 which is up by 5%. Regular building services (emergency lighting, fire-alarm and fire-extinguisher services, including subsequent remedial work) and repairs amounted to £751. Further payments in relation to the building include cleaning of £355, pest control callout of £197, consumables of £26 and light bulb for £22. All garden services have been conducted by volunteers and did not incur any expenditure.

This brings the year end result to a total of £98,698 of which £94,495 is outside of restricted funds. £25,771 are held in current accounts, £237 are held in the PAB current account, £5,630 are held in the savings account, £500 are held in NS&I income bonds (0.35%-2.32%), £20,000 are held in a 95d notice account and £25,000 are held in a 1 year bond, £17,355 are held in the COIF long term growth fund. The restricted COIF sinking fund amounts to £4,203.

## Restricted Funds

The COIF sinking fund of £4,302 is restricted as laid out in the Scheme of 1988.

## Designated Funds

The following designated funds were allocated for particular purposes: building preservation £30,000, hall refurbishment and landscaping £7,846 left at the end of the year, building maintenance £3,000, pastors' salary reserve fund of £16,200 (the Liverpool share of £60000 pastors' salary reserves), the Liverpool share of the pastors' 2021 salary of £11,960, pastor's car fund of £3,000, and the Liverpool share of PAA account of £237. In addition to this £500 were allocated to tenants' rent and key deposits. The sum of all designated funds is £72,743.

## Reserves policy

It is the goal of the trustees to hold between 3 and 6 months of core costs in reserve. This equates to £8000-£16,000. The amount of designated funds and restricted funds is £76,946. This results in a reserve of £21,751 at the end of the year which falls above this aim.

## Transfers

Several transfers between accounts were made in line with regular transactions as well as the investment policy.

It has not been our policy to capitalise our fixed assets:

1. Our church building (including hall) is insured for the sum of £799,636
2. Contents are insured for £34,964.
3. All risks (silver ware) are insured for £20,511.
4. Liverpool share (24%) of pastors' car (Ford Fiesta)
5. 60% share of the manse and the land upon which it stands in Manchester.

## Attachments

Please find attached

- The Financial Report for the period 1/1/2023 -31/12/2023
- The examiners statement

Gratitude is due to Dorothea Ross-Simpson for examining the accounts this year.

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## Declaration

The Trustees declare that they have approved the above report and authorised that it be signed on their behalf.

**Signed: Dr. Brigitte Jurack**

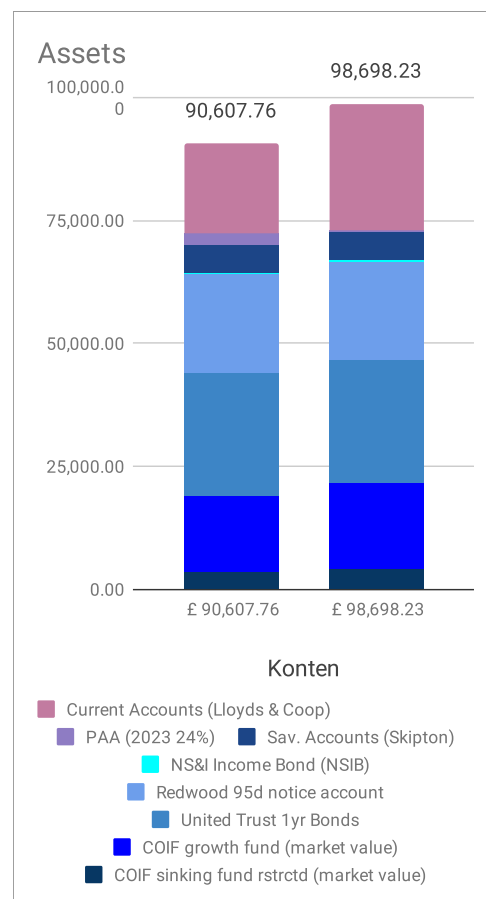
# Financial Report for Period 01.01.2023 to 31.12.2023

## GERMAN CHURCH OF LIVERPOOL

DEUTSCHE KIRCHE LIVERPOOL  
(Registered Charity No 700605)

### Statement of Assets and Liabilities as of 31.12.2023

	2022	2023
<b>Assets Total:</b>	<b>£ 90,607.76</b>	<b>£ 98,698.23</b>
Current Accounts (Lloyds & Coop)	18,301.07	£25,771.94
PAA (2023 24%)	2,356.40	237.04
Sav. Accounts (Skipton)	5,468.29	5,630.58
NS&I Income Bond (NSIB)	500.00	500.00
Redwood 95d notice account	20,000.00	20,000.00
United Trust 1yr Bonds	25,000.00	25,000.00
COIF growth fund (market value)	15,246.43	17,355.06
COIF sinking fund rstrctd (market value)	3,735.57	4,203.61
<b>Liabilities:</b>	<b>Nil</b>	<b>Nil</b>
<b>Restricted Funds:</b>	<b>3,735.57</b>	<b>4,203.61</b>
COIF sinking fund	3,735.57	4,203.61
<b>Designated Funds:</b>	<b>£ 75,542.40</b>	<b>£ 72,743.04</b>
Building preservation	30,000.00	30,000.00
Building maintenance	3,000.00	3,000.00
Hall window replacement	1,996.00	1,996.00
Hall cupboards	3,500.00	3,500.00
Hall painting	1,000.00	350.00
Landscaping	2,000.00	2,000.00
Pastors' salary reserve (1yr bond)	16,200.00	16,200.00
Synod/Pastors' salary	11,960.00	11,960.00
Pastors' car	3,000.00	3,000.00
PAA (23%->24%)	2,356.40	237.04
<i>Rent deposit AoG/NewHopeChurch</i>	<i>200.00</i>	<i>200.00</i>
<i>Rent deposit WI</i>	<i>30.00</i>	<i>0.00</i>
<i>Key deposit Door Church</i>	<i>100.00</i>	<i>100.00</i>
<i>Key deposit M O'Toole</i>	<i>50.00</i>	<i>50.00</i>
<i>Key &amp; Rent dep. Indigo Vibes</i>	<i>150.00</i>	<i>150.00</i>



### Fixed Assets:

Note: It has not been our policy to capitalise our fixed assets

1. Our building is insured for the sum of £799,636
2. Contents are insured for £34,964.
3. All risks (silver ware) are insured for £20,511.
4. Liverpool share of pastors car (Ford Fiesta).
5. 60% share of manse and land upon which it stands.

**Reserves:** £11,329.79 £21,751.58

**Difference to previous year** £8,090.47

Examiner:

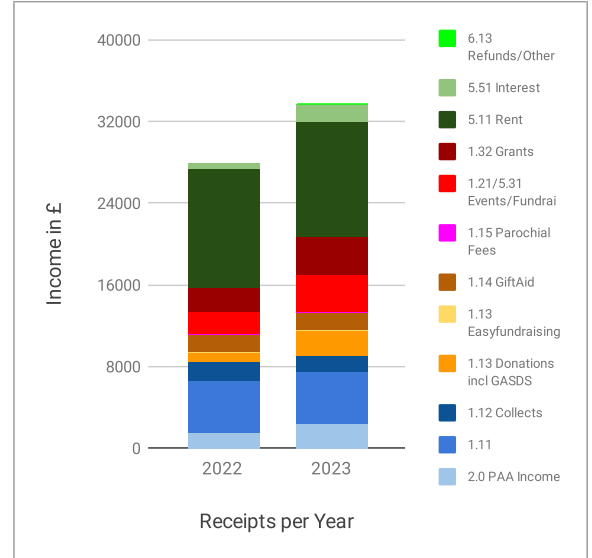
Signed: \_\_\_\_\_  
Dorothea Ross-Simpson

Date: \_\_\_\_\_ 19 March 2024

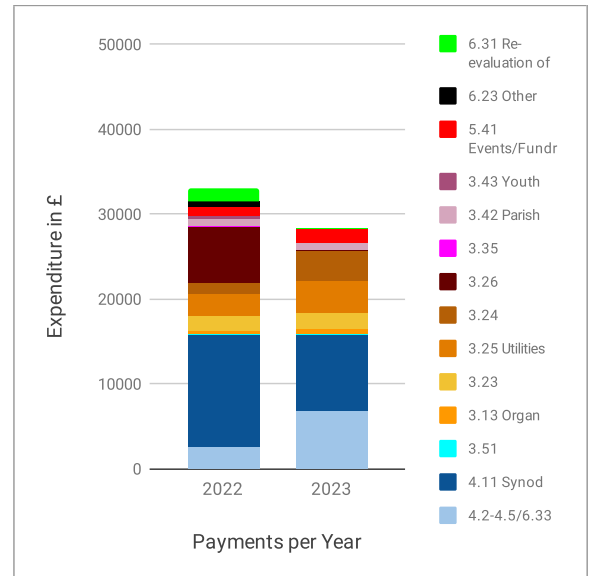
## GERMAN CHURCH OF LIVERPOOL

### Receipts and Payments Account for the Year Ending 31st December 2023

	2022	2023
<b>Total Receipts</b>	<b>£ 27,971.12</b>	<b>£ 33,802.90</b>
2.0 PAA Income (Liverpool share)	1,541.28	2,405.64
1.11 Subscriptions	5,100.50	5,057.00
1.12 Collects	1,848.14	1,600.83
1.13 Donations incl GASDS	906.61	2,350.47
1.13 Easyfundraising/Smile/Text2Give	132.86	186.05
1.14 GiftAid	1,631.54	1,676.91
1.15 Parochial Fees	0.00	0.00
1.21/5.31 Events/Fundraising	2,207.33	3,714.80
1.32 Grants	2,407.00	3,656.50
5.11 Rent	11,562.00	11,227.00
5.51 Interest	597.12	1,767.70
6.13 Refunds/Other	36.74	160.00
<i>not counting towards receipts and payments accounts:</i>		
6.31 Re-evaluation of Funds	0.00	2,576.67
Forwarding Donations to Charities	0.00	415.60
<b>Total Increases (incl frw.don &amp; re-eval funds)</b>	<b>£27,971.12</b>	<b>£36,795.17</b>



	2022	2023
<b>Total Payments</b>	<b>£ 31,563.50</b>	<b>£ 28,225.27</b>
4.2-4.5/6.33 PAA Expenditure (Liv shr)	2,577.97	6,925.00 *
4.11 Synod Fee	13,225.00	8,916.77
3.51 Membership Fees	83.00	83.00
3.13 Organ	375.00	543.60
3.23 Insurance	1,808.83	1,897.21
3.25 Utilities	2,432.64	3,669.94
3.24 Building/Maintenance/Cleaning	1,351.81	3,569.79
3.26 Acquisitions	6,754.00	313.90
3.35 Office/Travel Expenses	0.00	0.00
3.42 Parish Work	776.69	794.57
3.43 Youth Work	400.00	0.00
5.41 Events/Fundraising	1,098.07	1,511.49
6.23 Other	680.49	0.00
<i>not counting towards receipts and payments accounts:</i>		
6.31 Re-evaluation of Funds	1,397.73	0.00
Forwarding Donations to Charities	433.88	479.43
<b>Total Reductions (incl frw. don &amp; re-eval)</b>	<b>£33,395.11</b>	<b>£28,704.70</b>



**Deficit/Surplus: -£3,592.38 £5,577.63**

**Deficit/Surplus: (incl. frw.don & re-eval) -£5,423.99 £8,090.47**

\* includes Manse refurbishment, see particulars

**Receipts Particulars:**

<b>1.13 Donations</b>	<b>2,309.46</b>
<i>Amazon Smile</i>	34.09
*	110.40
*	192.51
*	285.00
<i>Easyfundraising</i>	151.96
<i>Gemeinde Kempen/Viersen</i>	141.00
<i>Givey</i>	125.00
*	1,269.50

<b>5.11 Rent</b>	<b>11,227.00</b>
<i>Adept Photography</i>	40.00
<i>Door Church</i>	5,445.00
<i>Honorarkonsulin</i>	1,375.00
<i>IBN Liverpool</i>	2,712.00
<i>Indigo Vibe</i>	1,025.00
<i>RussSoc</i>	60.00
<i>Spielgruppe</i>	70.00
<i>WP The Gathering</i>	500.00

<b>1.21/5.13 Events/Activites</b>	<b>3,714.80</b>
<i>Basar</i>	2,396.22
<i>Filmtreff</i>	88.50
<i>St. Martin</i>	293.55
<i>Sommerfest</i>	892.31
<i>Vortrag</i>	44.22

<b>6.13 Other</b>	<b>160.00</b>
<i>Givey</i>	90.00
<i>Sales</i>	70.00

<b>PAA</b>	
<i>Car Sale</i>	840.00

<b>Forwarding Donations (Charities)</b>	<b>415.60</b>
<i>Heilig Abend 2022</i>	221.20
<i>Heilig Abend</i>	194.40

**Payments Particulars:**

<b>3.24 Building Repairs/Maintenance</b>	<b>3,569.79</b>
<i>Cleaning</i>	435.00
<i>Servicing</i>	1,037.54
<i>New toilets</i>	1,360.00
<i>Hall painting</i>	650.00
<i>Housekeeping utilities</i>	45.37
<i>New padlock</i>	41.88

<b>5.41 Events/Activities</b>	<b>1,511.49</b>
<i>Basar</i>	435.41
<i>Sommerfest</i>	1,007.53
<i>St. Martin</i>	68.55

<b>3.42 Parish Work</b>	<b>794.57</b>
<i>gifts</i>	225
<i>Parking permits</i>	120
<i>stand-in minister</i>	110
<i>Member support</i>	200
<i>Osterfrühstück</i>	121.57
<i>DBS checks</i>	18

<b>3.43 Youth Work</b>	<b>0</b>
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<b>3.26 Acquisitions</b>	<b>313.90</b>
<i>lights hall</i>	313.9

<b>3.35 Office/Travel</b>	<b>0</b>
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<b>3.13. Organ</b>	
<i>Repair</i>	243.6

<b>PAA</b>	
<i>Manse Refurbishments</i>	4,320.00

<b>Forwarding Donations (Charities)</b>	<b>479.43</b>
<i>Christian Aid GiftAid 2022</i>	55.30
<i>Christian Aid 2023 collect</i>	194.40
<i>Basar Family Refugee Project</i>	229.73

## GERMAN CHURCH OF LIVERPOOL

### Budget 2024

Receipts	2023	2023 actual	2024
1.11 Subscriptions	5500	5,057.00	5500
1.12 Collects	1500	1,600.83	1600
1.13 Donations incl GASDS	1000	2,350.47	2000
1.13 Easyfundraising/Smile/Text2Give	100	186.05	135
1.14 GiftAid	1600	1,676.91	1700
1.15 Parochial Fees	0	0.00	0
1.21/5.31 Events/Fundraising	2500	3,714.80	3500
1.32 Grants	4000	3,656.50	2000
5.11 Rent	9000	11,227.00	11000
5.51 Interest	1500	1,767.70	2000
6.13 Refunds/Other	289	160.00	600
2.0 PAA Income (Liverpool share)	1500	2,405.64	2000
<b>TOTAL</b>	<b>£28,489</b>	<b>£33,803</b>	<b>£32,035</b>
6.31 Re-evaluation of Funds	0	2,576.67	0
Forwarding Donations to Charities	200	415.60	405
	<b>£28,689</b>	<b>£36,795</b>	

Payments	2023	2023 actual	2024
4.2-4.5/6.33 PAA Expenditure (Liv shre)	5000	6,925.00	2500
4.11 Synod Fee <sup>^</sup>	13800	8,916.77	15000
3.51 Membership Fees	85	83.00	85
3.13 Organ	500	543.60	500
3.23 Insurance	1900	1,897.21	1950
3.25 Utilities	3500	3,669.94	3200
3.24 Building/Maintenance/Cleaning	1000	2,559.79	1000
3.26 Acquisitions	500	313.90	500
3.35 Office/Travel Expenses	100	0.00	100
3.42 Parish Work	500	794.57	500
3.43 Youth Work	200	0.00	200
5.41 Events/Fundraising	1000	1,511.49	1000
6.23 Other	£0	0.00	0
Hall cupboards	3500	0	3500
Hall painting	1000	650	0
Landscaping	2000	0	2000
Other refurbishment	2000	360	0
<b>TOTAL</b>	<b>£36,585</b>	<b>£28,225</b>	<b>£32,035</b>
6.31 Re-evaluation of Funds	0	0	0
forwarding Donations to Charities	600	479	405
	<b>£37,185</b>	<b>£28,705</b>	

<sup>^</sup>2023% £57500



**Section A Independent Examiner's Report**

<b>Report to the trustees/ members of On accounts for the year ended Set out on pages</b>	<small>Charity Name</small> J F Egner and Manse Fund - German Church of Liverpool		
	31 December 2023	<b>Charity no (if any)</b>	700605
	1-2 <small>11-2(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023 **DD / MM / YYYY**.

**Responsibilities and basis of report** As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

<b>Signed:</b>		<b>Date:</b> 19/03/2024
	<b>Name:</b> Dorothea Ross-Simpson	

<b>Relevant professional qualification(s) or body (if any):</b>	n/a
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<b>Address:</b>	97 Millstone Lane, Nantwich, CW55PH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

not applicable, none to highlight.

**J F EGNER AND MANSE FUND**

England & Wales - Charity number 700605

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# Accounts

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# J F Egner and Manse Fund - German Church of Liverpool Trustees' Annual Report for the Period of 01/01/2022 - 31/12/2022

## Administrative Information

<b>Charity Details:</b>	J F Egner and Manse Fund (German Church of Liverpool)
<b>Registered Charity:</b>	No 700605
<b>Registered Address:</b>	German Church of Liverpool, 73 Parkgate Road, Neston CH64 6QF The Church itself is situated in Bedford South, Liverpool L7 7BX
<b>Names of the Charity Trustees who Manage the Charity:</b>	Ms Christine Barry, safeguarding officer Ms Joy Buchanan Ms Anne Connell (until 3/4/22) Dr Sebastian Dembski Mr Rainer Goertz (since 3/4/22) Dr Brigitte Jurack, health and safety officer Dr Dorothea Muecke-Herzberg, treasurer Dr Ulrich Pfeiffer Dr Ivo Siekmann, secretary Rev. Diemut Cramer

## Structure, Governance & Management

<b>Type of Governing Document:</b>	Constitution adopted 25th March 1990, Scheme 19th January 1988
<b>How the Charity is Constituted:</b>	Charity managed by trustees
<b>Trustee Selection Methods:</b>	The trustees of the charity are the members of the Church Council (CC). The Church Council consists of the pastors (with one vote) and up to 12 council members, these being elected by the church members for a three-year term of office at the Annual General Meeting (AGM).
<b>How New Trustees are Inducted and Trained:</b>	An information pack (CC3, PB1, PB2, PB3, advancement of religion for the public benefit) is given to new trustees
<b>The charity's organisational structure and any wider network with which the charity works:</b>	<p>The Church Council met 5 times this year and is responsible for</p> <ul style="list-style-type: none"><li>• Advancing the life of the Church and observing its constitution</li><li>• Keeping the Church register</li><li>• Initiating the proceedings for appointing a new minister</li><li>• Electing employees of the Church and arranging appropriate payment</li><li>• Administering the finances and the property of the Church</li><li>• Deciding on possible doubts over interpretation or application of the constitution of the Church.</li></ul> <p>The Church Council has the right to maintain bank accounts and invest money.</p>

The German Church of Liverpool is part of the Pfarramtsbereich (PAB, engl. pastoral region) North England and East-Midlands, consisting of German speaking congregations in Liverpool, Manchester, Bradford/Leeds/Sheffield, Nottingham/Derby/Lincoln. The PAB shares a couple of pastors. The German Church of Liverpool is also a member of the Synod of German speaking lutheran, reformed and united congregations in Great Britain.

# Aim and Purposes

The German Church of Liverpool is the central meeting place for the members of the German-speaking Lutheran Church and aims for the maintenance and fostering of the Lutheran and Protestant Tradition, the German Language and Culture.

The members of the Church Council (CC) of the German Church of Liverpool who are also the trustees of the J F Egner and Manse Fund are responsible together with the pastors, Diemut Cramer and Olaf Burghard, for the advancement of Christian Faith consonant with the doctrines in paragraphs 2-4 of the constitution of the German Church of Liverpool, and in particular the provision and maintenance of a church in Liverpool for the public worship and furtherance of other charitable work in connection therewith.

# Objectives and Activities

Today's Church Work focuses on German speaking seniors, families and children in the wider Merseyside area and beyond by providing a welcoming place where all are invited to learn and practise faith and parish community life in an open, diverse and ecumenical context, and to provide a cultural home from home.

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit, in particular the specific guidance on charities for the advancement of religion published by the Charity Commission, in exercising their powers or duties and taken it into account for planning activities and events in the year. In this context German Church of Liverpool

- Provides a place of worship
- Offers worship, prayer and study
- Provides pastoral care
- Offers retreats
- Engages in outreach work

For this purpose, it is vital that we maintain the church building and integrated community hall.

# Achievements and Performance

## Search for a new Pastor

This year, the application process for finding a suitable successor for our current pastors has been a considerable effort involving all congregations of the PAB.

## Place of Worship

The building of the German Church of Liverpool provides a place of worship for our own congregation as well as several other congregations. After the end of Covid restrictions we have restarted our face-to-face services in a similar format as before the pandemic. The return to our building has been a good opportunity for tackling some maintenance work - in the past year we have fitted new windows in the community hall, we have replaced most of our lighting with energy-saving lights and we have installed accessible toilets.

Some new forms of online meetings that have been developed during the Covid restrictions became quite popular among members of all congregations in the PAB so that they have become a regular part of our event calendar. This includes regular online services, bible study sessions, brief morning meditations in the week before Easter as well as our living Advent calendar. These events have increased the interaction between members of the different congregations and have instilled a greater sense of community.

Our church also provides room for two other congregations as well as some local groups such as two choirs, the Russian-speaking society and the Women's Institute.

## Worship, Prayer and Study

Normally, there are two services held per month which are led by our couple of pastors in accordance with their travel rota in the PAB. Once a month the Church offers a children's service which is becoming more popular. This arrangement allows the more senior members of the congregation a more quiet and reflective environment for worship, while still providing lively surroundings for children that encourage their participation. We mark special holidays throughout the year with specific family services in order to offer families the possibility to worship together. This service format helps to attract families without strong bonds to the Church and offers an opportunity to take part.

In addition to the services, a seniors' group meets once a month with the pastor for discussion and Bible study and the pastors teach confirmation classes as well as adult baptism candidates.

Our services are open to all, irrespective of denomination. Currently we have 83 registered (68 paid up fully) members in 42 households, of which 22 are 18 years or younger. This is a net increase of 1 member compared to last year.

## Pastoral Care

In a Church as widely-spread as the German Church, the most important meeting point between Pastor and members, CC and members is the Sunday service in Church and the 'social'. The Pastors keep in touch via email, letters and telephone and personal meetings in between. Home visits as well as visits in hospital and care homes are part of pastoral care and counselling.

The 'social': We hold a church coffee and cake before or after the Sunday services. These get-togethers offer the elderly members especially an occasion to socialise with other German speakers. Considering that the members of the German Church are scattered across the Merseyside and Wirral area, these are valuable encounters.

## Retreats

The German Church of Liverpool regularly organises weekend retreats with three other German Churches in Manchester, Yorkshire and East Midlands: a family retreat in the Summer and a singing retreat and a church retreat in Autumn. The family retreat in Thornthwaite could take place again this year and was well-attended by families from all PAB congregations. The singing and church retreat were combined and took place in October in Fulneck.

## Mission and Outreach

We demonstrate our faith by helping those in need. As per decision by the AGM we raised 10% of the advent bazaar receipts for the Family Refugee Support Project project and donated the Christmas Eve collection to Christian Aid.

Our PAB-wide magazine is distributed quarterly to all members of the congregation (by email or in paper) and is also available in the church. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus.

We support one German-speaking children and family group which normally meets monthly in our hall or garden. In addition we provide a focal point for the wider German-speaking community in Merseyside and beyond with a German summer party and our German Christmas fair and irregular German cultural events, like talks, concerts or walking tours. Our St. Martin lantern parade has been especially popular and well-attended in the last two years. Our Christmas fair which is celebrated with an advent cafe is the largest event in our event calendar - an online Christmas fair in combination with an Advent cafe in the church. In recent years we organised cultural events after our afternoon Sunday services ("Kultursonntage") for a wider audience than regular visitors to our church. We have restarted these events, with a concert

of the Liverpool Renaissance Singers and a book reading. Via events like these, the German church also gives German-speaking people who move to the Liverpool region opportunities for getting in touch with the German community.

We rent out our building to community and neighbourhood groups, two churches and a choir on a regular or irregular basis and therefore provide a place to meet for the neighbourhood and wider community.

## PAB and Synod

The German Church of Liverpool is part of the PAB (pastoral region) North England and East-Midlands which is the overarching administrative entity for sharing common resources, e.g. the pastors' work, salary, car. The treasurer and another trustee represented the German Church of Liverpool at the annual PAB council meeting in February.

The German Church Liverpool is a member of the German-speaking Synod of Lutheran, reformed and united congregations in Great-Britain. Brigitte Jurack represented the German Church of Liverpool as elected synod representative at the annual Synod meeting which took place via Zoom this year. She was elected by the Synod's Assembly in April as Trustee on the Synod Council. We have therefore good links between our congregation and the wider structure of the church.

## Ecumenical Relationships

The German Church of Liverpool itself welcomes people of all denominations in all parts of worship and parish life. We also have a longstanding relationship with the Nordic Church and the Anglican Cathedral. This year the Nordic church invited us to celebrate the Reformation Day service together with them and our church contributed to the Remembrance Sunday service in the Anglican cathedral. Openness to ecumenical and interreligious affairs and exchange belongs to the core principle of the German Church and is reflected in letting our Church as a place of worship to two other congregations.

In addition we are a member church of Churches Together in Merseyside which supports and encourages churches from a wide range of traditions to work together in unity.

## Volunteers

Many members of our church actively contribute to our social activities, a large group of volunteers prepares home-made cakes for our church cafe and provides cake donations for our social events like the Christmas bazaar. Fundraising events such as the Christmas bazaar rely heavily on volunteers' time and work before and during these events.

Volunteers also actively help with the maintenance of our church - volunteers take over building caretaker duties and gardening duties. A group of volunteers met several times this year for garden maintenance and tree trimming.

# Financial Review

*(note, rounded figures are given here, exact figures are given in the financial report)*

## State of the Charity's Finances

The end of year result shows a deficit of £ £5,424, but this is less than the £6,504 that we paid for the new windows in the community hall for which we received a 100% grant late in the previous year. The late payment of the grant meant that the receipt of the grant and its related expenditure fell in different financial years. So in effect, the financial health of the church accounts is positive: not counting the extraordinary expense for the windows that is covered by last year's grant, we actually achieved a surplus of £1080. This was helped greatly by unexpected additional rental income due to film crews renting the church building which more than doubled the expected rental income and in spite of the substantial equity market volatility that resulted in a negative re-evaluation of our investments of 1,398.

We successfully applied to the Kaiser Wilhelm II (KWII) fund (a philanthropic family charitable trust that supports individuals of German origin living in social or economic hardship via organisations working with these target groups) for extra funding for German cultural and language projects of £807, for support of the social work of the German Church of Liverpool of £1,200 and for children's groups of £400. We are very grateful to the fund.

Our receipts through membership subscription went up by about 8% to £5,100 although we had less paid up members compared to last year. Unfortunately in 2022 some families failed to pay which raises the number of non-paid members to an overproportional extent. Notwithstanding, the increase in receipts is due to some members paying more and some who failed to pay the year before paid retrospectively this year.

Collections and donations incl. GASDS were roughly at the same level as last year with a total of £2,754, but the collections increased by 26% whereas donations and GASDS decreased by 29% . Online shopping giving (Easyfundraising, Amazon Smile, DONR) decreased the second year in a row by 23% to £132. The Gift Aid claim this year stayed almost the same as last year's with £1,631 as the sum of subscriptions, collections and donations roughly stayed the same in the previous year.

Rental income was boosted to more than double the usual amount because several film crews hired the church for several days each and so rents reached £11,562. This offset the loss of several small tenants. Fundraising receipts increased by a healthy 39% and amounted to £2,207. This reflects that we were able to hold the St. Martin lantern parade, an Advent cafe and bazaar.

Our share (23%) of the pastoral region (PAB) receipts amounts to £1,541.

Receipts through interest of £597 are up by 28% compared to last year. This is mostly due to higher interest rates for the easy access and 96d savings accounts. The interest rises still do not balance out the capital loss through inflation. Our investments weathered the tumultuous markets in 2022 relatively well, but still ended up £1,397 down in total. This is spread across the restricted COIF sinking fund and our long term growth COIF fund into which we were drip-feeding £9,000 according to our Investment Policy.

We had receipts of £36 in total of various kinds which came from genealogy searches and small sales.

The outgoing costs of the German Church of Liverpool increased by 77% compared to last year with £33,395. The main causes for this are the windows refurbishment in the community hall with £6504 (for which we received a grant in the previous year), the negative re-evaluation of our investments that amounted to £1,398 and the increased energy costs which more than doubled the utility bill to £2,432.

The biggest payment is the synod contribution of £13225 which includes our share for the pastors' salary. This will increase to £13800 next year because our share of the pastoral region (PAB) will increase from 23% to 24% in reflection of our better

financial situation. Our share of the pastoral region (PAB) payments is £2,577. Next year we will have to pay for the refurbishment of the Manse when the new pastor will take office. The synod will assist in paying for this expenditure.

Building and garden related costs excluding utilities (insurance, services, repairs and cleaning) amount to another large expense with £3,160 in total. Building and liability Insurance was £1,808 which is up by 11%. Regular building services (emergency lighting, fire-alarm and fire-extinguisher services, including subsequent remedial work) and repairs amounted to £751. Further payments in relation to the building include cleaning of £355, pest control callout of £197, consumables of £26 and light bulb for £22. All garden services have been conducted by volunteers and did not incur any expenditure.

We had to take out a new contract for electricity in August which coincided with the most uncertain period of last year with regards to electricity prices and still undecided government actioned help for businesses. Under these circumstances the board of trustees decided to renew a 2-year contract with the current provider that was 30-40% under any other offered contracts although slightly more expensive than non-fixed supply. Considering the huge forecasts for possible electricity prices for 2023 and the further future the trustees thought it prudent to limit the possible fall out even though the electricity prices are painful. In the end the government subsidised the winter electricity bill by approximately 50%. The electricity bill depends to a large extent on the number of tenants, but the increased electricity cost is reflected in a rise of the hall hire fee.

The net result for the year was a nominal deficit of payments over receipts of £5,423 as the receipt of the grant for the window refurbishment expenditures of £6,504 happened at the end of 2021 and could not be counted for the 2022 balance. This brings the year end result to a total of £90,607 of which £86,872 is outside of restricted funds. £18,301 are held in current accounts, £2,356 are held in the PAB current account, £5,468 are held in the savings account (0.3%-2.15% interest through 2022), £500 are held in NS&I income bonds (0.35%-2.32%), £20,000 are held in a 95d notice account (0.9%-2.91% interest) and £25,000 are held in a 1 year bond (old bond with 1.15% interest, new bond with 3.35%), £15,246 are held in the COIF long term growth fund. The restricted COIF sinking fund amounts to £3,735.

## Restricted Funds

The COIF sinking fund of £3,735 is restricted as laid out in the Scheme of 1988.

## Designated Funds

The following designated funds were allocated for particular purposes: building preservation £30,000, meeting hall refurbishment in total £15,000 (£8,496 left at the end of the year), building maintenance £3,000, pastors' salary reserve fund of £16,200 (the Liverpool share of £60,000 pastors' salary reserves), the Liverpool share of the pastors' 2021 salary of £11,960, pastor's car fund of £3,000, and the Liverpool share of PAA account of £2,356. In addition to this £530 were allocated to tenants' rent and key deposits. The sum of all designated funds is £75,542.

## Reserves policy

It is the goal of the trustees to hold between 3 and 6 months of core costs in reserve. This equates to £6,750-£13,000. The amount of designated funds and restricted funds is £79,227. This results in a reserve of £11,392 at the end of the year and falls within this aim.

## Transfers

Several transfers between accounts were made in line with regular transactions as well as the investment policy: £9,000 in total were drip fed from the Cooperative Bank current account to the new long-term growth COIF fund.

It has not been our policy to capitalise our fixed assets:

1. Our church building (including hall) is insured for the sum of £740,405
2. Contents are insured for £34,964.

3. All risks (silver ware) are insured for £20,511.
4. Liverpool share (23%) of pastors' car (Ford Fiesta)
5. 60% share of the manse and the land upon which it stands in Manchester.

## Attachments

Please find attached

- The Financial Report for the period 1/1/2022 -31/12/2022
- The examiners statement

Gratitude is due to Dorothea Ross-Simpson for examining the accounts this year.

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## Declaration

The Trustees declare that they have approved the above report at the meeting of 15/3/23 and authorised that it be signed on their behalf.

**Signed: Dr. Brigitte Jurack**

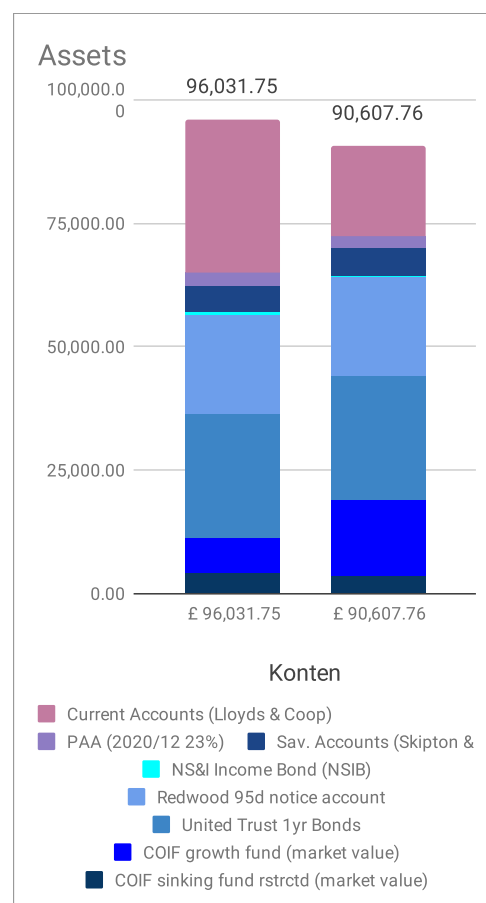
# Financial Report for Period 01.01.2022 to 31.12.2022

## GERMAN CHURCH OF LIVERPOOL

DEUTSCHE KIRCHE LIVERPOOL  
(Registered Charity No 700605)

### Statement of Assets and Liabilities as of 31.12.2022

	2021	2022
<b>Assets Total:</b>	<b>£ 96,031.75</b>	<b>£ 90,607.76</b>
Current Accounts (Lloyds & Coop)	31,181.79	£18,301.07
PAA (2020/12 23%)	2,553.58	2,356.40
Sav. Accounts (Skipton & Lloyds)	5,416.65	5,468.29
NS&I Income Bond (NSIB)	500.00	500.00
Redwood 95d notice account	20,000.00	20,000.00
United Trust 1yr Bonds	25,000.00	25,000.00
COIF growth fund (market value)	7,274.89	15,246.43
COIF sinking fund rstrctd (market value)	4,104.84	3,735.57
<b>Liabilities:</b>	<b>Nil</b>	<b>Nil</b>
<b>Restricted Funds:</b>	<b>4,104.84</b>	<b>3,735.57</b>
COIF sinking fund	4,104.84	3,735.57
<b>Designated Funds:</b>	<b>£ 82,563.58</b>	<b>£ 75,542.40</b>
Building preservation	30,000.00	30,000.00
Building maintenance	3,000.00	3,000.00
Hall window replacement	8,500.00	1,996.00
Hall cupboards	3,500.00	3,500.00
Hall painting	1,000.00	1,000.00
Landscaping	2,000.00	2,000.00
Pastors' salary reserve (1yr bond)	16,200.00	16,200.00
Synod/Pastors' salary	11,960.00	11,960.00
Pastors' car	3,000.00	3,000.00
PAA (23%)	2,553.58	2,356.40
Rent deposit AoG/NewHopeChurch	200.00	200.00
Key&Rent deposit Ludoescuela	170.00	0.00
Rent deposit WI	30.00	30.00
Key deposit Door Church	100.00	100.00
Key deposit M O'Toole	50.00	50.00
Key&Rent deposit Snowball Church	150.00	0.00
Key & Rent dep. Indigo Vibes	150.00	150.00
Key & Rent dep. Liv. Social Singers	0.00	0.00
<b>Reserves:</b>	<b>£9,363.33</b>	<b>£11,329.79</b>
<b>Difference to previous year</b>		<b>-£5,423.99</b>



#### Fixed Assets:

Note: It has not been our policy to capitalise our fixed assets

1. Our building is insured for the sum of £740,405.
2. Contents are insured for £34,964.
3. All risks (silver ware) are insured for £20,511.
4. Liverpool share of pastors car (Ford Fiesta).
5. 60% share of manse and land upon which it stands.

#### Note:

The extraordinary expense of £6,504 for window replacements in the community hall in 2023 is more than covered by an extraordinary income of £8,500 through a dedicated grant received late in 2021. Due to the late payment of the grant, the income and the expenditure fell in different financial years and nominally produce a deficit this year.

Disregarding the windows expenditure we achieved a surplus of £1080!

#### Examiner:

Dorothea Ross-Simpson

#### Signed:

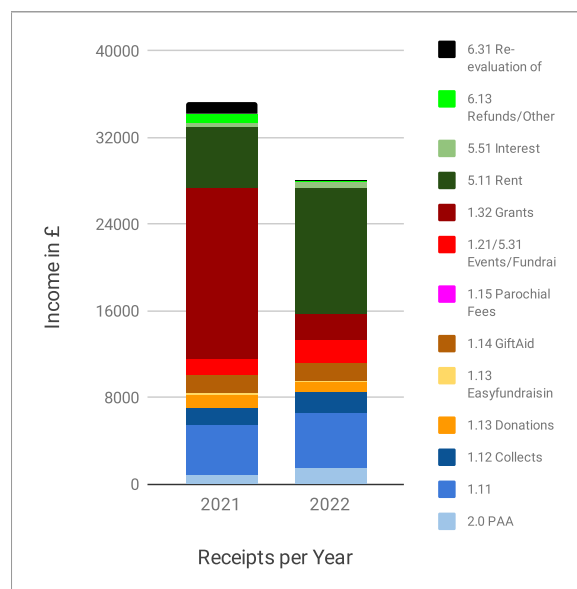
*D. Ross-Simpson*

Date: \_\_\_\_\_ 07/03/2023

## GERMAN CHURCH OF LIVERPOOL

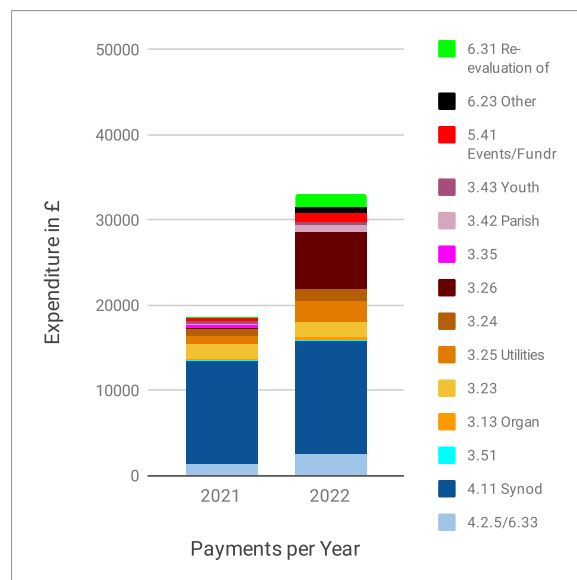
### Receipts and Payments Account for the Year Ending 31st December 2022

	2021	2022
<b>Total Receipts (incl forw. don)</b>	<b>£ 35,488.18</b>	<b>£ 27,971.12</b>
2.0 PAA Income (Liverpool share)	806.25	1,541.28
1.11 Subscriptions	4,715.00	5,100.50
1.12 Collects	1,466.90	1,848.14
1.13 Donations incl GASDS	1,271.00	906.61
1.13 Easyfundraising/Smile/Text2Give	173.10	132.86
1.14 GiftAid	1,640.41	1,631.54
1.15 Parochial Fees	0.00	0.00
1.21/5.31 Events/Fundraising	1,584.31	2,207.33
1.32 Grants	15,673.28	2,407.00
5.11 Rent	5,605.40	11,562.00
5.51 Interest	467.77	597.12
6.13 Refunds/Other	744.55	36.74
6.31 Re-evaluation of Funds	1,141.01	0.00
<i>forwarding Donations to Charities</i>	<i>199.20</i>	<i>0.00</i> *



\* the Christmas Eve collection was submitted via post office before 31/12/22, but not banked until 2/1/23

	2021	2022
<b>Total Payments (incl forw. don)</b>	<b>£ 18,912.62</b>	<b>£ 33,395.11</b>
4.2.5/6.33 PAA Expenditure (Lshare)	1,463.43	2,577.97
4.11 Synod Fee	12,000.00	13,225.00
3.51 Membership Fees	83.00	83.00
3.13 Organ	200.00	375.00
3.23 Insurance	1,631.32	1,808.83
3.25 Utilities	1,020.36	2,432.64
3.24 Building/Maintenance/Cleaning	988.51	1,351.81
3.26 Acquisitions	0.00	6,754.00
3.35 Office/Travel Expenses	212.16	0.00
3.42 Parish Work	159.94	776.69
3.43 Youth Work	400.00	400.00
5.41 Events/Fundraising	294.42	1,098.07
6.23 Other	100.00	680.49
6.31 Re-evaluation of Funds	0.00	1,397.73
<i>forwarding Donations to Charities</i>	<i>359.48</i>	<i>433.88</i>



<b>Deficit/Surplus:</b>	<b>£16,575.56</b>	<b>-£5,423.99</b>
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**Receipts Particulars:**

<b>1.13 Donations</b>	<b>955.07</b>
Amazon Smile	29.31
*	25.73
*	29.88
donation by cheque	47.50
DONR	4.75
*	532.00
Easyfundraising	98.80
Gemeinde Kempen	117.00
*	70.10

<b>5.11 Rent</b>	<b>11,562.00</b>
AoG	2,028.00
Barbara and Jim Productions	1,500.00
Canning Housing Coop	40.00
door church	2,180.00
Dorothea MueckeHerzberg	80.00
Indigo Vibe	845.00
Krabelgruppe	200.00
LBP Outlander	2,250.00
Ludoescuela	825.00
Russ Soc	60.00
Snowball Church	32.50
Spielgruppe	290.00
Tango Aires	178.50
Tiger Aspect Production	750.00
UoL	75.00
WI	228.00

<b>1.21/5.13 Events/Activites</b>	<b>2,207.33</b>
Lantern parade	199.10
Filmtreff	140.41
Basar	1,682.82
concert	185.00

<b>6.13 Other</b>	<b>36.74</b>
sales	2.00
sales	5.00
genealogy	29.74

<b>Forwarding Donations (Charities)</b>	<b>0.00</b>
Christ.Eve collect reached bank 2/1/23	0

**Payments Particulars:**

<b>3.24 Building Repairs/Maintenance</b>	<b>1,351.81</b>
cleaning	355
fire extinguisher service	156
elec/fire/emergency lighting service/repairs	595.2
mice control	197.65
sanitary expenses	26.38
light bulbs	21.58

<b>5.41 Events/Activities</b>	<b>1,098.07</b>
Bazaar2022, Quarkessen, Easter, Lantern parade	892.14
Bazaar 2021	113.43
Renaissance Choir	92.50

<b>3.42 Parish Work</b>	<b>776.69</b>
Wirralkreis	25
Abendsmahlsgeschirr	530.66
Ostern	116.11
Flowers	22.46
Music license	27.46
Flowers	55

<b>3.43 Youth Work</b>	<b>400</b>
Subsidising rent for youth groups	400

<b>3.26 Acquisitions</b>	<b>6,754.00</b>
expenses oven	250
windows	6504

<b>3.35 Office/Travel</b>	<b>0</b>
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<b>6.23 Other</b>	<b>680.49</b>
PAC acc adjustment	310.49
return deposits	150.00
return deposit	50.00
return deposits	170.00

<b>Forwarding Donations (Charities)</b>	<b>433.88</b>
Christian Aid gift aid collect 2021	49.80
Christian Aid 2022 collect	221.20
Family Refugee 10% Christmas Fair	162.88

## GERMAN CHURCH OF LIVERPOOL

### Budget 2023

Receipts	2022	2022 actual	2023
1.11 Subscriptions	5,000	5,100.50	5,500
1.12 Collects	1,500	1,848.14	1,500
1.13 Donations incl GASDS	1,500	906.61	1,000
1.13 Easyfundraising/Smile/Text2Give	200	132.86	100
1.14 GiftAid	1,430	1,631.54	1,600
1.15 Parochial Fees	0	0.00	0
1.21/5.31 Events/Fundraising	2,000	2,207.33	2,500
1.32 Grants	2,100	2,407.00	4,000
5.11 Rent	7,580	11,562.00	9,000
5.51 Interest	500	597.12	1,500
6.13 Refunds/Other	600	36.74	289
6.31 Re-evaluation of Funds	0	0.00	0
2.0 PAA Income (Liverpool share)	1,100	1,541.28	1,500
forwarding Donations to Charities	200	0.00	200
<b>TOTAL</b>	<b>£23,710</b>	<b>£27,971</b>	<b>£28,689</b>
<i>dedicated grants recv'ed 2021 for use in 22/23</i>	<i>15,000</i>	<i>6,504</i>	<i>8,496</i>
<i>including refurbishment grants:</i>	<b>£38,710</b>	<b>£34,475</b>	<b>£37,185</b>

Note: we received grants in the sum £15,673 in 2021 that led to the huge surplus of £16,454 in 2021. These grants were mostly dedicated to refurbishments. In 2022 we only used £6,504. Therefore we budget the remaining £8,496 against the expected refurbishments in 2023. The sums in italic in the last row indicate a budget including the refurbishment grants and serve together with the figure for Payments below to show that we are NOT exceeding our income.

Payments	2022	2022 actual	2023
4.2.5/6.33 PAA Expenditure (Lshare) *	3,000	2,577.97	5,000
4.11 Synod Fee ^	13,225	13,225.00	13,800
3.51 Membership Fees	85	83.00	85
3.13 Organ	350	375.00	500
3.23 Insurance	1,750	1,808.83	1,900
3.25 Utilities	2,000	2,432.64	3,500
3.24 Building/Maintenance/Cleaning	1,000	1,351.81	1,000
3.26 Acquisitions §	250	250.00	500
3.35 Office/Travel Expenses	100	0.00	100
3.42 Parish Work	200	776.69	500
3.43 Youth Work	400	400.00	200
5.41 Events/Fundraising	1,000	1,098.07	1,000
6.23 Other	0	680.49	0
6.31 Re-evaluation of Funds	0	1398	0
Hall window replacement	8,500	6504	0
Hall cupboards	3,500	0	3,500
Hall painting & lighting	1,000	0	1,000
Landscaping	2,000	0	2,000
Other refurbishments §	0	0.00	2,000
forwarding Donations to Charities	350	433.88	600
<b>TOTAL</b>	<b>£38,710</b>	<b>£33,395</b>	<b>£37,185</b>

\* Liverpool share in 2022: 23%, 2023: 24%

^2022:23% of 57,500, 2023:24% of 57,500

§ Acquisitions excl Windows

§ re-dedicated remainder of windows fund



**Section A Independent Examiner's Report**

<b>Report to the trustees/ members of On accounts for the year ended Set out on pages</b>	<small>Charity Name</small> J F Egner and Manse Fund - German Church of Liverpool		
	31 December 2022	<b>Charity no (if any)</b>	700605
	1-2 <small>11-2(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022 **DD / MM / YYYY**.

**Responsibilities and basis of report** As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

<b>Signed:</b>		<b>Date:</b> 07/03/2023
	<b>Name:</b> Dorothea Ross-Simpson	

<b>Relevant professional qualification(s) or body (if any):</b>	n/a
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<b>Address:</b>	97 Millstone Lane, Nantwich, CW55PH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

not applicable, none to disclose.

**J F EGNER AND MANSE FUND**

England & Wales - Charity number 700605

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# Accounts

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# J F Egner and Manse Fund - German Church of Liverpool Trustees' Annual Report for the Period of 01/01/2021 - 31/12/2021

## Administrative Information

<b>Charity Details:</b>	J F Egner and Manse Fund (German Church of Liverpool)
<b>Registered Charity:</b>	No 700605
<b>Registered Address:</b>	German Church of Liverpool, 73 Parkgate Road, Neston CH64 6QF The Church itself is situated in Bedford South, Liverpool L7 7BX
<b>Names of the Charity Trustees who Manage the Charity:</b>	Ms Christine Barry, safeguarding officer Ms Joy Buchanan Dr Sebastian Dembski Ms Anne Connell Dr Brigitte Jurack, health and safety officer Dr Dorothea Muecke-Herzberg, treasurer Dr Ulrich Pfeiffer Dr Ivo Siekmann, secretary Rev. Diemut Cramer

## Structure, Governance & Management

<b>Type of Governing Document:</b>	Constitution adopted 25th March 1990, Scheme 19th January 1988
<b>How the Charity is Constituted:</b>	Charity managed by trustees
<b>Trustee Selection Methods:</b>	The trustees of the charity are the members of the Church Council (CC). The Church Council consists of the pastors (with one vote) and up to 12 council members, these being elected by the church members for a three-year term of office at the Annual General Meeting (AGM).
<b>How New Trustees are Inducted and Trained:</b>	An information pack (CC3, PB1, PB2, PB3, advancement of religion for the public benefit) is given to new trustees
<b>The charity's organisational structure and any wider network with which the charity works:</b>	<p>The Church Council met 6 times this year and is responsible for</p> <ul style="list-style-type: none"><li>● Advancing the life of the Church and observing its constitution</li><li>● Keeping the Church register</li><li>● Initiating the proceedings for appointing a new minister</li><li>● Electing employees of the Church and arranging appropriate payment</li><li>● Administering the finances and the property of the Church</li><li>● Deciding on possible doubts over interpretation or application of the constitution of the Church.</li></ul> <p>The Church Council has the right to maintain bank accounts and invest money.</p>

The German Church of Liverpool is part of the Pfarramtsbereich (PAB, engl. pastoral region) North England and East-Midlands, consisting of German speaking congregations in Liverpool, Manchester, Bradford/Leeds/Sheffield, Nottingham/Derby/Lincoln. The PAB shares a couple of pastors. The German Church of Liverpool is also a member of the Synod of German speaking lutheran, reformed and united congregations in Great Britain.

# Aim and Purposes

The German Church of Liverpool is the central meeting place for the members of the German-speaking Lutheran Church and aims for the maintenance and fostering of the Lutheran and Protestant Tradition, the German Language and Culture.

The members of the Church Council (CC) of the German Church of Liverpool who are also the trustees of the J F Egnor and Manse Fund are responsible together with the pastors, Diemut Cramer and Olaf Burghard, for the advancement of Christian Faith consonant with the doctrines in paragraphs 2-4 of the constitution of the German Church of Liverpool, and in particular the provision and maintenance of a church in Liverpool for the public worship and furtherance of other charitable work in connection therewith.

## Objectives and Activities

Today's Church Work focuses on German speaking seniors, families and children in the wider Merseyside area and beyond by providing a welcoming place where all are invited to learn and practise faith and parish community life in an open, diverse and ecumenical context, and to provide a cultural home from home.

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit, in particular the specific guidance on charities for the advancement of religion published by the Charity Commission, in exercising their powers or duties and taken it into account for planning activities and events in the year. In this context German Church of Liverpool

- Provides a place of worship
- Offers worship, prayer and study
- Provides pastoral care
- Offers retreats
- Engages in outreach work

To this end it is vital that we maintain the church building and integrated community hall.

## Achievements and Performance

### Place of Worship

The building of the German Church of Liverpool provides a place of worship for our own congregation as well as several other congregations. Like so many other churches we were impacted by Covid-19 through enforced closure during lockdowns, restricted numbers of participants and limitations to activities even during periods of lesser restrictions.

In 2020 we made the building Covid-safe by installing a one-way system where possible, assessing the maximum number of people in the building, arranging seating in a safe distance, installing automatic hand gel and soap dispensers and updating the conditions of hire with regards to Covid safety.

This allowed us, in conjunction with less restrictive regulations, to resume in-person services with the celebration of Easter with a service in the church garden. We were also able to welcome back two congregations for worship and prayer in our building, in addition to our own congregation.

### Worship, Prayer and Study

Normally, there are two services held per month which are led by our couple of pastors in accordance with their travel rota in the PAB. Once a month the Church offers a children's service which is becoming more popular. This arrangement allows the more senior members of the congregation a more quiet and reflective environment for worship, while still providing lively surroundings for children that encourage their participation. We mark special holidays throughout the year with

specific family services in order to offer families the possibility to worship together. This service format attracts families without strong bonds to the Church and offers an opportunity to take part.

In addition to the services, a seniors' group meets once a month with the pastor for discussion and Bible study and the pastors teach confirmation classes as well as adult baptism candidates.

The first few months this year we had to rely on weekly services either by YouTube or interactively via Zoom. Since Easter we were able to hold in-person services again. We continued with online groups, but also started again in-person meetings of the Wirral-based Wirralkreis. Due to social distancing the meetings no longer took place in people's homes, instead we rented the meeting hall of a local church.

Our services are open to all, irrespective of denomination. Currently we have 82 registered members in 42 households, of which 24 are 18 years or younger. This is a net increase of 7 members compared to last year. This upward trend is very encouraging considering the Covid situation.

## Pastoral Care

In a Church as widely-spread as the German Church, the most important meeting point between Pastor and members, CC and members is the Sunday service in Church and the 'social'. The Pastors keep in touch via email, letters and telephone and personal meetings in between. Home visits as well as visits in hospital and care homes are part of pastoral care and counselling. Due to the pandemic, meeting people in person became very difficult but was made possible by a few visits "at the door" and where possible online via zoom.

The 'social': We hold a church coffee and cake before or after the Sunday services. These get-togethers offer the elderly members especially an occasion to socialise with other German speakers. Considering that the members of the German Church are scattered across the Merseyside and Wirral area these are valuable encounters.

## Retreats

The German Church of Liverpool regularly organises weekend retreats with three other German Churches in Manchester, Yorkshire and East Midlands: a family retreat in the Summer and a singing retreat and a church retreat in Autumn. Unfortunately all these events had to be cancelled this year again due to Covid-19 but we hope that next year at least some can be arranged.

## Mission and Outreach

We demonstrate our faith by helping those in need. As per decision by the AGM we raised 10% of the advent bazaar receipts for the Wirral Ark project and donated the Christmas Eve collection to Christian Aid.

Our PAB-wide magazine is distributed quarterly to all members of the congregation (by email or in paper) and is also available in the church. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus.

We support two German-speaking children and family groups which normally meet monthly in our hall or garden. They were able to resume meetings after the summer holidays. In addition we provide a focal point for the wider German-speaking community in Merseyside and beyond with a German summer party and our German Christmas fair and irregular German cultural events, like talks, concerts or walking tours. Again, this year this was mostly prohibited, but we were able to organise a May walk in separate family groups. We also resumed our St. Martin lantern parade which took place fully outdoors. Most encouragingly, we were able to hold an online Christmas fair in combination with an Advent cafe in the church.

The German church also gives German-speaking people who move to the Liverpool region opportunities for getting in touch with the German community.

In recent years we organised cultural events after our afternoon Sunday services (“Kultursonntage”) for a wider audience than regular visitors to our church. We are planning to restart these events as soon as possible.

We rent out our building to community and neighbourhood groups, a choir, a tango club, and a WI group on a regular or irregular basis and therefore provide a place to meet for the neighbourhood and wider community. Unfortunately, we lost one choir due to the restricted ventilation in the meeting hall as the very old windows are locked shut. On the other hand we are very happy to welcome a new Spanish Saturday school.

## PAB and Synod

The German Church of Liverpool is part of the PAB (pastoral region) North England and East-Midlands which is the overarching administrative entity for sharing common resources, e.g. the pastors’ work, salary, car. The treasurer and another trustee represented the German Church of Liverpool at the annual PAB council meeting in February.

An unexpected benefit of the Covid crisis has been that the members of the congregations in the PAB drew closer together as they were able to meet up freely online without having to travel long distances. This enabled a very much welcomed enhanced sense of community across the PAB and Synod.

The German Church Liverpool is a member of the Protestant Synod of German-speaking Lutheran, reformed and united congregations in Great-Britain. Brigitte Jurack of the CC represented the German Church of Liverpool at the annual Synod meeting which took place via Zoom this year. She was elected by the Synod's Assembly in April as Trustee on the Synod Council. Diemut Cramer has been Senior of the Synod until the end of this year’s Synod Assembly. We have therefore good links between our congregation and the wider structure of the church.

## Ecumenical Relationships

The German Church of Liverpool itself welcomes people of all denominations in all parts of worship and parish life. We also have a longstanding relationship with the Nordic Church and the Anglican Cathedral. This year we were able again to welcome the Nordic Church in our church for the Reformation Day service. Openness to ecumenical and interreligious affairs and exchange belongs to the core principle of the German Church and is reflected in letting our Church as a place of worship to two other congregations.

In addition we are a member church of Churches Together in Merseyside which supports and encourages churches from a wide range of traditions to work together in unity.

## Volunteers

Many members of our church actively contribute to our social activities, a large group of volunteers prepares home-made cakes for our church cafe and provides cake donations for our social events like the Christmas bazaar. Fundraising events like the summer fete in normal years, the May walk this year and the Christmas bazaar rely heavily on volunteers’ time and work before and during these events.

Volunteers also actively help with the maintenance of our church - volunteers take over building caretaker duties and gardening duties. A group of volunteers met several times this year for garden maintenance and tree trimming and one DofE volunteer took care of all lawn mowing this year.

# Financial Review

*(note, rounded figures are given here, exact figures are given in the financial report)*

## State of the Charity's Finances

The end of year result is extremely encouraging with a surplus of £16,575 despite this year being still very much affected by the Covid 19 pandemic which continued to impact on fundraising and rent income. E.g. the Bethel church terminated their rental contract, we lost one choir completely due to the lack of ventilation in the meeting hall, the other only met occasionally and the tango club only restarted sessions in the autumn.

To set off these losses of receipts and future proof rental income, the treasurer applied for Covid relief grants to two funds: the Kaiser Wilhelm II (KWII) fund (a philanthropic family charitable trust that supports individuals of German origin living in social or economic hardship via organisations working with these target groups) to recover lost rental income and to the Council of Lutheran Churches (CLC) Covid fund to recover lost fundraising in 2020 and 2021 and for funds to replace the very old and fixed windows in the meeting hall to allow proper ventilation. Both of the applications were successful and resulted in grant income of £14,073. This is very good news and will allow us to tackle the refurbishment of our meeting hall by setting aside £15,000 for this. In addition, the KWII fund continued to support the social work of the German Church of Liverpool with £1,200 and children's groups with £400. We are very grateful to both funds.

Unfortunately receipts through membership subscription were down by about 6% despite an increase in member households by 10% and stands at £4,715. This was mainly due to some existing members failing to pay their annual subscription.

Collections and donations incl. GASDS were roughly at the same level as last year with a total of £2,737, with an upward change of about 4% for collections and a downward change of about 4% for donations. Online shopping giving (Easyfundraising, Amazon Smile, DONR) on the other hand decreased by 24% to £173. This fluctuation is mainly due to a single high value item in the previous year, which is very rare. The Gift Aid claim this year amounted to £1,640, an increase of almost 10% compared to the year before due to increased donations in 2020.

Rental income is now back at around 75% of pre-Covid levels with £5,605, an increase of 50% compared to last year. Fundraising receipts increased even more, by 64% compared to the extremely low level in 2020 due to Covid 19, and amounted to £1,584. This reflects that we were able to hold the St. Martin lantern parade and an Advent cafe in addition to an online Advent bazaar.

Our share (23%) of the pastoral region (PAB) receipts amounts to £806.

Receipts through interest of £468 are down by 21% compared to last year. This is mostly due to lower interest rates in general and moving funds from a 1yr bond into a 95d notice account. On the other hand, the re-evaluation of our investments increased by 115% to £1,141 in total compared to last year. This is spread across the restricted COIF sinking fund and our new long term growth COIF fund into which we started drip-feeding £6,745 according to our Investment Policy.

We had receipts of £744 in total of various kinds which are made up by rent and key deposits of new tenants (£320), genealogy searches (£30), a £40 refund for excess payment to the synod, a £310 adjustment to our share of the PAA account and £44 Manchester annual contributions to the COIF sinking fund.

We managed to keep the outgoing costs of the German Church of Liverpool 13% below last year's expenditure with £18,912 in total, including forwarding donations. This is mainly due to reduced electricity and building maintenance and repair bills.

The biggest payment is the synod contribution of £11,960 which includes our share for the pastors' salary and is the same as last year, but will rise to £13,225 next year. Our share of the pastoral region (PAB) payments of £1,463 is 12% less than last year as planned manse repairs did not take place.

Building and garden related fixed costs (insurance, services, repairs and cleaning) amount to another large expense with £3,640 in total. This is still a reduction of 40% compared to last year. Building and liability Insurance was £1,631 which is only up by less than 3% and utility costs of £1,020 were reduced compared to last year by 45% as we no longer had to pay off a previous underpayment of electricity costs and due to reduced lettings we had lower electricity consumption. We are on a two year fixed contract for electricity that lasts until August this year, so we are protected from the recent increases in energy costs until then. Regular building services (emergency lighting, fire-alarm and fire-extinguisher services, including subsequent remedial work) and repairs amounted to £540. Further payments in relation to the building include cleaning of £251, locksmith callout of £74, consumables of £84 and a shredder for £37. All garden services have been conducted by volunteers and did not incur any expenditure.

The net result for the year was an excess of payments over receipts of £16,575. This brings the year end result to a total of £96,031 of which £91,926 are outside of restricted funds. £31,182 are held in current accounts, £2,553 are held in the PAB current account, £5,417 are held in savings accounts, £500 are held in NS&I income bonds, £20,000 are held in a 95d notice account and £25,000 are held in a 1 year bond, £7,275 are held in the COIF long term growth fund. The restricted COIF sinking fund amounts to £4,104.

## Restricted Funds

The COIF sinking fund of £4,104 is restricted as laid out in the Scheme of 1988.

## Designated Funds

The following designated funds were allocated for particular purposes: building preservation £30,000, meeting hall refurbishment £15,000, building maintenance £3,000, pastors' salary reserve fund of £16,200 (the Liverpool share of £60,000 pastors' salary reserves), the Liverpool share of the pastors' 2021 salary of £11,960, pastor's car fund of £3,000, and the Liverpool share of PAA account of £2,553. In addition to this £850 were allocated to tenants' rent and key deposits. The sum of all designated funds is £82,563.

## Reserves policy

The German Church of Liverpool is reliant on rental income for about a quarter of our total receipts. It is the goal of the trustees to hold between 3 and 6 months of core costs in reserve. This equates to £5,000-£10,000. The amount of designated funds and restricted funds is £86,668. This results in a reserve of £9,363 at the end of the year and falls within this aim.

## Transfers

Several transfers between accounts were made in line with regular transactions as well as the investment policy. £16,486 were transferred out from the matured United Trust 1yr bond into the new 95d Redwood Bank notice account and this was topped up to £20,000 by a further transfer of £3,514 from the Cooperative Bank current account. £6,745 were drip fed from the Cooperative Bank current account to the new long-term growth COIF fund. £287 interest of the matured United Trust 1yr bond was transferred to the Cooperative Bank current account. £44 received from the Manchester parish were transferred to the COIF sinking fund to cover their 2020/21 contributions to the fund. Lloyds Bank closed our old savings account and transferred £6 to our Lloyds current account.

It has not been our policy to capitalise our fixed assets:

1. Our church building (including hall) is insured for the sum of £658,137
2. Contents are insured for £29,016.

3. All risks (silver ware) are insured for £17,447.
4. Liverpool share (23%) of pastors' car (Ford Fiesta)
5. 60% share of the manse and the land upon which it stands in Manchester.

## Attachments

Please find attached

- The Financial Report for the period 1/1/2021 -31/12/2021
- The examiners statement

Gratitude is due to Dorothea Ross-Simpson for examining the accounts this year.

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## Declaration

The Trustees declare that they have approved the above report at the meeting of 25/2/22 and authorised that it be signed on their behalf.

Signed: Dr. Brigitte Jurack, 02.03.2022

A handwritten signature in black ink that reads "Brigitte Jurack". The signature is written in a cursive style with a large initial 'B' and a stylized 'J'.

# Financial Report for Period 01.01.2021 to 31.12.2021

## GERMAN CHURCH OF LIVERPOOL

DEUTSCHE KIRCHE LIVERPOOL  
(Registered Charity No 700605)

### Statement of Assets and Liabilities as of 31.12.2021

	2020	2021
<b>Assets Total:</b>	<b>£ 79,456.19</b>	<b>£ 96,031.75</b>
Current Accounts (Lloyds & Coop)	25,716.34	£31,181.79
PAA (2020/12 23%)	2,900.31	2,553.58
Sav. Accounts (Skipton & Lloyds)	5,403.73	5,416.65
NS&I Income Bond (NSIB)	500.00	500.00
Redwood 95d notice account	0.00	20,000.00
United Trust 1yr Bonds	41,486.19	25,000.00
COIF growth fund (market value)	0.00	7,274.89
COIF sinking fund rstrcd (market value)	3,449.62	4,104.84
<b>Liabilities:</b>	<b>Nil</b>	<b>Nil</b>
<b>Restricted Funds:</b>	<b>3,449.62</b>	<b>4,104.84</b>
COIF sinking fund	3,449.62	4,104.84
<b>Designated Funds:</b>	<b>£ 67,140.00</b>	<b>£ 82,563.58</b>
Building preservation	30,000.00	30,000.00
Building maintenance	3,000.00	3,000.00
Hall window replacement	0.00	8,500.00
Hall cupboards	0.00	3,500.00
Hall painting	0.00	1,000.00
Landscaping	0.00	2,000.00
Pastors' salary reserve (1yr bond)	16,200.00	16,200.00
Synod/Pastors' salary	11,960.00	11,960.00
Pastors' car	3,000.00	3,000.00
PAA (23%)	2,300.00	2,553.58
<i>Rent deposit AoG/NewHopeChurch</i>	<i>200.00</i>	<i>200.00</i>
<i>Key&amp;Rent deposit Ludoescuela</i>	<i>0.00</i>	<i>170.00</i>
<i>Rent deposit WI</i>	<i>30.00</i>	<i>30.00</i>
<i>Key deposit Door Church</i>	<i>100.00</i>	<i>100.00</i>
<i>Key deposit M O'Toole</i>	<i>50.00</i>	<i>50.00</i>
<i>Key&amp;Rent deposit Snowball Church</i>	<i>0.00</i>	<i>150.00</i>
<i>Key &amp; Rent dep. Indigo Vibes</i>	<i>150.00</i>	<i>150.00</i>
<i>Key &amp; Rent dep. Liv. Social Singers</i>	<i>150.00</i>	<i>0.00</i>

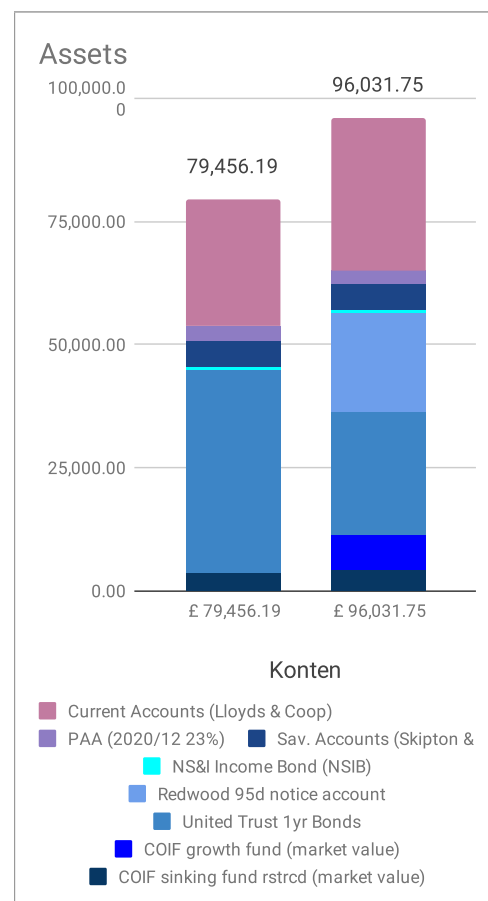
**Reserves:** £8,866.57 £9,363.33

**Difference to previous year** £16,575.56

Examiner: Dorothea Ross-Simpson

Signed:

Date: 15/3/22

### Fixed Assets:

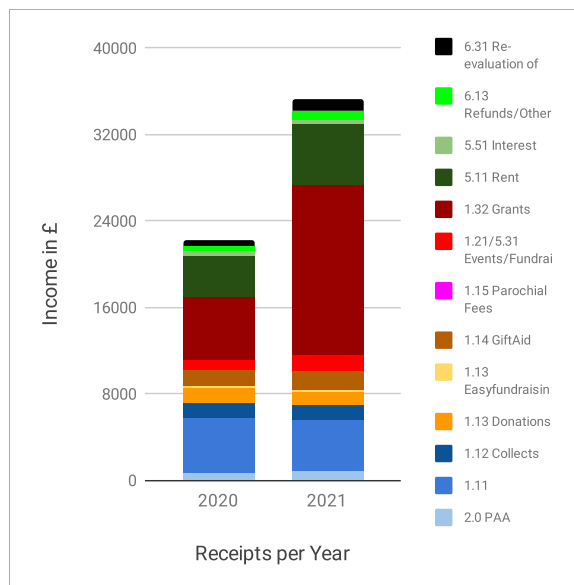
Note: It has not been our policy to capitalise our fixed assets

1. Our building is insured for the sum of £658,137.
2. Contents are insured for £29,016.
3. All risks (silver ware) are insured for £17,447.
4. Liverpool share of pastors car (Ford Fiesta).
5. 60% share of manse and land upon which it stands.

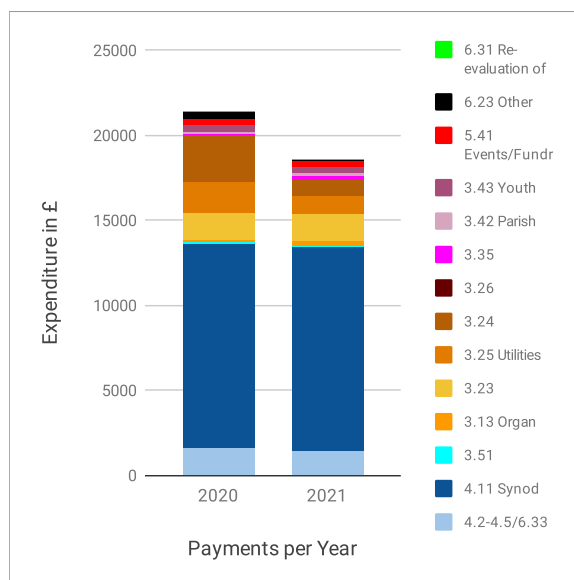
## GERMAN CHURCH OF LIVERPOOL

### Receipts and Payments Account for the Year Ending 31st December 2021

	2020	2021
<b>Total Receipts (incl forw. don)</b>	<b>£ 22,233.22</b>	<b>£ 35,488.18</b>
2.0 PAA Income (Liverpool share)	761.50	806.25
1.11 Subscriptions	5,027.00	4,715.00
1.12 Collects	1,407.67	1,466.90
1.13 Donations incl GASDS	1,323.40	1,271.00
1.13 Easyfundraising/Smile/Text2Give	226.56	173.10
1.14 GiftAid	1,497.20	1,640.41
1.15 Parochial Fees	0.00	0.00
1.21/5.31 Events/Fundraising	948.00	1,584.31
1.32 Grants	5,820.00	15,673.28
5.11 Rent	3,728.00	5,605.40
5.51 Interest	589.89	467.77
6.13 Refunds/Other	373.66	744.55 *
6.31 Re-evaluation of Funds	530.34	1,141.01
<i>forwarding Donations to Charities</i>	<i>122.00</i>	<i>199.20</i>



	2020	2021
<b>Total Payments (incl forw. don)</b>	<b>£ 21,697.72</b>	<b>£ 18,912.62</b>
4.2-4.5/6.33 PAA Expenditure (Liv shr	1,663.00	1,463.43
4.11 Synod Fee	11,960.00	12,000.00 *
3.51 Membership Fees	83.00	83.00
3.13 Organ	125.00	200.00
3.23 Insurance	1,588.84	1,631.32
3.25 Utilities	1,844.87	1,020.36
3.24 Building/Maintenance/Cleaning	2,773.06	988.51
3.26 Acquisitions	0.00	0.00
3.35 Office/Travel Expenses	84.98	212.16
3.42 Parish Work	87.31	159.94
3.43 Youth Work	400.00	400.00
5.41 Events/Fundraising	352.06	294.42
6.23 Other	405.00	100.00
6.31 Re-evaluation of Funds	0.00	0.00
<i>forwarding Donations to Charities</i>	<i>330.60</i>	<i>359.48</i>



<b>Deficit/Surplus:</b>	<b>£535.50</b>	<b>£16,575.56</b>
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\* The annual synod fee in 2021 was £11,960. We received a refund of £40 from synod (incl in 6.13) for accidental overpayment of £40.

**Receipts Particulars:****1.13 Donations 1,367.06**

<i>Amazon Smile</i>	45.52
**	51.79
**	27.78
**	92.00
<i>Easyfundraising</i>	135.08
**	20.00
**	300.00
<i>Givey</i>	115.00
**	500.00
**	20.00
<i>Gemeinde Kempen</i>	49.89
**	10.00

**5.11 Rent 5,605.40**

<i>AOG</i>	1,575.00
<i>Barbara and Jim Productions</i>	250.00
<i>Door Church</i>	2,017.50
<i>Indigo Vibes</i>	180.00
<i>Krabbelgruppe</i>	268.00
<i>Liverpool Social Singers</i>	47.40
<i>Ludoescuela</i>	365.00
<i>Matthew o'Toole</i>	45.00
<i>Snowball Church</i>	62.50
<i>SpielG</i>	200.00
<i>TangoAires</i>	238.00
<i>WI</i>	57.00
<i>wttv</i>	300.00

**1.21/5.13 Events/Activites 1,584.31**

<i>Lantern parade</i>	144.00
<i>Filmtreff</i>	59.00
<i>Basar</i>	1,322.80
<i>Other</i>	58.51

**6.13 Other 744.55**

<i>PAA re-adjustment</i>	310.45
<i>for COIF fund</i>	44.10
<i>genealogy</i>	30.00
<i>rent deposit</i>	70.00
<i>key deposit</i>	100.00
<i>rent &amp; key deposit</i>	150.00
<i>repayment for overpayment of synod fee</i>	40.00

**Forwarding Donations (Charities) 199.20**

<i>collect Christmas Eve</i>	199.20
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**Payments Particulars:****3.24 Building Repairs/Maintenance 988.51**

<i>cleaning</i>	251.8
<i>fire door locksmith call out</i>	74.09
<i>expenses shredder</i>	37.2
<i>expenses paper cups, paper towels</i>	51.79
<i>fire alarm, emergency lighting, PAT testing</i>	378
<i>annual fire extinguisher service</i>	162.9
<i>expenses rubbish bags, first aid box</i>	32.73

**5.41 Events/Activities 294.42**

<i>Lantern parade</i>	30.00
<i>Bazaar 2021</i>	264.42

**3.42 Parish Work 159.94**

<i>domain name renewal</i>	59.94
<i>rent room Wirral Kreis</i>	100

**3.43 Youth Work 400**

<i>Subsidising rent for youth groups</i>	400
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**3.26 Acquisitions 0.00****3.35 Office/Travel 212.16**

<i>encrypted disk</i>	212.16
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**6.23 Other 100.00**

<i>Soc Singers return Key deposit</i>	100.00
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**Forwarding Donations (Charities) 359.48**

<i>Christian Aid GiftAid 2020</i>	28.00
<i>Christian Aid Christmas collect</i>	199.20
<i>Wirral Ark 10% Christmas Fair</i>	132.28

## GERMAN CHURCH OF LIVERPOOL

### Budget 2022

Receipts	2021	2021 actual	Forecast:	
			2022	2023
1.11 Subscriptions	5100	4,715.00	5000	5000
1.12 Collects	1500	1,466.90	1500	1500
1.13 Donations incl GASDS	1550	1,271.00	1500	1500
1.13 Easyfundraising/Smile/Text2Give	200	173.10	200	200
1.14 GiftAid	1500	1,640.41	1430	1435
1.15 Parochial Fees	0	0.00	0	0
1.21/5.31 Events/Fundraising	2500	1,584.31	2000	2500
1.32 Grants	1600	15,673.28	2100	3500
5.11 Rent	4500	5,605.40	7580	7600
5.51 Interest	500	467.77	500	500
6.13 Refunds/Other	245	744.55	600	600
6.31 Re-evaluation of Funds	0	1,141.01	0	0
2.0 PAA Income (Liverpool share)	1100	806.25	1100	1500
forwarding Donations to Charities	150	199.20	200	200
<b>TOTAL</b>	<b>£20,445</b>	<b>£35,488 £0</b>	<b>£23,710</b>	<b>£26,035</b>
<i>dedicated grants received 2021</i>			15000	
			<b>£38,710</b>	

Payments	2021	2021 actual	2022	2023
4.2-4.5/6.33 PAA Expenditure (Liv shre)	3000	1,463.43	3000	3000
4.11 Synod Fee	11960	11,960.00	13225	15250 ^
3.51 Membership Fees	85	83.00	85	85
3.13 Organ	350	200.00	350	350
3.23 Insurance	1650	1,631.32	1750	1800
3.25 Utilities	1000	1,020.36	2000	2000
3.24 Building/Maintenance/Cleaning	1000	988.51	1000	1000
3.26 Acquisitions	0	0.00	250	500
3.35 Office/Travel Expenses	100	212.16	100	100
3.42 Parish Work	100	159.94	200	200
3.43 Youth Work	400	400.00	400	400
5.41 Events/Fundraising	500	294.42	1000	1000
6.23 Other	£0	100.00	0	0
6.31 Re-evaluation of Funds	0	0	0	0
Hall window replacement	0	0	8500	0
Hall cupboards	0	0	3500	0
Hall painting	0	0	1000	0
Landscaping	0	0	2000	0
forwarding Donations to Charities	300	359.48	350	350
<b>TOTAL</b>	<b>£20,445</b>	<b>£18,873</b>	<b>£38,710</b>	<b>£26,035</b>

^2021: 23% £52000

2022:23% £57500

2023:23% £61000



**Report to the trustees/  
members of  
On accounts for the year  
ended  
Set out on pages**

Charity Name  
J F Egner and Manse Fund (German Church of Liverpool)

31.12.2021 **Charity no (if any)** 700605

in  
CC32a\_Independent\_Examiners\_checklist\_v1\_2021GermanChurchLiverpool  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/ 12 / 2021**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:** 15/3/22

**Name:  
Relevant professional  
qualification(s) or body (if  
any):**

Dorothea Ross-Simpson

**Address:**

97 Millstone Lane  
Nantwich  
CW5 5PH

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Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**