**Charity Registration No. 1152041**

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

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

# TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

# FOR THE YEAR ENDED 31 MARCH 2026

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

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# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MARCH 2026*

The trustees present their report and accounts for the year ended 31 March 2026.

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

**Structure, governance and management**
The charity is a company limited by guarantee and was incorporated on 8 January 2013.

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

H E Busby
M H Metcalf
R G Metcalf
U Norddahl
E C Hughes
B E Bech
K Vik
I C Hughes
M K B Fleming
Dr E A Wright

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

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

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

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

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## TRUSTEES' REPORT (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2026*

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

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

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

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

The vision of LiNC is:

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

The ongoing mission of LiNC is:

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

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

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

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## TRUSTEES' REPORT (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2026*

**Introduction**
Welcome to this year's annual report. The year has seen the Charity continue to further its objective through the activities and facilities it provides to the Nordic Community across Liverpool and the North West. The year has seen us welcome a new Pastor Simon Macauley together with hosting the Lutheran Church in Great Britain's Synod here in Liverpool. We give our very best wishes to Simon and wish him every success in his mission with us.

The Board continues to provide oversight of the charities operations and maintain strong financial controls to ensure the charity can continue to provide its services. The board maintains a policy of twelve months running costs in reserves to ensure if the unforeseen happened (as it did during the Covid pandemic) we can still meet our financial commitments if our regular activities and income are affected.

The charity is run entirely by volunteers and it is due the their hard work and dedication that we are as successful as we are. All of the regular activities and events outlined in this report would not happen without this dedicated team behind them. We are always looking to strengthen our volunteer pool with new members and would welcome all who wish to get involved. Please get in touch so we can discuss what opportunities are available. Without the board and volunteers continued support and dedication to the work of the charity we would not be as successful as we are today. I cannot thank them enough for their hard work and dedication.

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

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

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

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

We also celebrated both the Finnish national day in December and Norwegian national day in May. Along with other events they provide a focus for our community and enable us to recognise our Nordic heritage.

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

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

Our **Christmas bazaar** is one if the busiest events in our calendar, and is not just open to LiNC members but also the wider community. Hundreds attend the day and sample Scandinavian cuisine, together with many stalls selling Scandinavian products and Christmas items. We therefore look forward to our 2026 Christmas bazaar and welcoming all

**Special Events**
For our 2025 **Lucia** service we tried both an afternoon and evening performance. This was trialled given the overwhelming number of ticket requests at the previous years performance. Both afternoon and evening performances were oversubscribed demonstrating how popular the event is. It would be wonderful if we could extend the event further but are limited by the physical capacity of the church.

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

**Outside Links**
Once again LiNC participated in the Liverpool European Festival, which enabled us to showcase the work of LiNC across the Liverpool region. The celebration brings some thirty nations together to promote and celebrate the cultural diversity that exists across the city region. We are very pleased to be part of the celebrations and have the opportunity to showcase our Nordic heritage.

During the year we have been privileged to work with colleagues from Liverpool University who have been documenting the intangible cultural heritage across the region. Through this link we have developed a project to specifically document the churches heritage thanks to a grant from the University's Allan Pullin Endowment Fund. The Study commissioned through the fund is undertaking a feasibility study for the conservation and reuse of the building as a living heritage site. As part of the project we have worked with the heritage consultants and architects to document the history and heritage of the building and how this can be preserved and enhanced for future use. This study will form the foundation for future external funding applications for the refurbishment of the building.

**Other Usage**
We continue to be a venue for concerts and performances by various artists throughout the year. The buildings acoustics provide an excellent backdrop for such events and we are pleased that these events bring so many new people into the church and so promotes its use across the region. These events also provide a welcome stream to support our wider activities.

During the year we have welcomed both a Filipino church and Romanian language school who now use our facilities. These groups both extend the use of the building and make it known to other communities across the city.

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

**Building upkeep**
The building upkeep remains a priority for the board with all regular maintenance, such as gas safety checks, electrical, fire safety etc being conducted to ensure the building is safe and secure. The board continues its policy of only spending what is required on the building to maintain its current condition. The board is aware of the significant investment that will be required to the building to address identified issues such as the repair and replacement of the stained glass, provision of a passenger lift along with the replacement and upgrading of mechanical and electrical systems. We do not have current costs for these works but they are likely to be in the millions of pounds and so well beyond our current reserves. External funding will therefore be needed with our reserves being used as matched funding for these applications.

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

**Building up keep (cont)**

There are significant capital financing requirements going forward that will be a challenge for us and will not be realised without external support. The board will continue to monitor the position and when the heritage feasibility study mentioned above is concluded we will be in a position to approach external funders with our proposals.

Finally can I once again give a big thank you to all the volunteers and board members who give so freely of their time in support of the charity. Without you we would not be able to provide the range of activities that we do and maintain the building and our cultural heritage.

Thank you all!

On behalf of the board of trustees

…….....

**E C Hughes**
Trustee

Dated:

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently.

- observe the methods and principles in the Charities SORP.

- make judgements and estimates that are reasonable and prudent; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operations

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 8 to 13.

**Respective responsibilities of trustees and examiner**
The trustees, who are also the directors of Liverpool International Nordic Community for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider than an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:
i) examine the accounts under section 145 of the 2011 Act;
ii) follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2001 Act; and
iii) state whether particular matters have come to my attention.

**Basis of independent examiner's report**
My examination was carried out in accordance with the general Directors given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matter set out in the statement below.

**Independent examiner's statement**
In connection with my examination, no matter has come to my attention:
a) which gives me reasonable cause to believe that in any material respect the requirements:
i) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

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

**J R M Simcox FCA**

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

Dated:

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|---|
| **Incoming resources from generated funds** | | | | | |
| Donations and legacies | **2** | 16,042 | - | 16,042 | 16,455 |
| Investment income | **3** | 2,321 | - | 2,321 | 2,727 |
| | | 18,363 | - | 18,363 | 19,182 |
| Incoming resources from charitable activities | **4** | 32,868 | | 32,868 | 30,658 |
| **Total incoming resources** | | 51,231 | - | 51,231 | 49,840 |
| **Resources expended** | | | | | |
| **Charitable Activities** | | | | | |
| Charitable expenses | **5** | 44,925 | - | 44,925 | 39,344 |
| **Total resources expended** | | 44,925 | - | 44,925 | 39,344 |
| **Net income for the year/ Net movement in funds** | | 6,306 | - | 6,306 | 10,496 |
| Fund balances at 1 April 2025 | | 247,392 | 5,146 | 252,538 | 242,042 |
| **Fund balances at 31 March 2026** | | 253,698 | 5,146 | 258,844 | 252,538 |

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

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

## LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

### BALANCE SHEET

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Investments | **8** | | 97,501 | | 97,501 |
| **Current assets** | | | | | |
| Debtors | **9** | 1,429 | | 1,888 | |
| Cash at bank and in hand | | 160,022 | | 142,653 | |
| | | 161,451 | | 144,541 | |
| Creditors: amounts due within one year | **10** | 108 | | - | |
| **Net current assets** | | | 161,343 | | 144,541 |
| **Total assets less current liabilities** | | | 258,844 | | 242,042 |
| **Income funds** | | | | | |
| Restricted funds | | | 5,146 | | 5,146 |
| Unrestricted funds | | | 253,698 | | 236,896 |
| | **11** | | 258,844 | | 242,042 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 2026 No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which company with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of, resources including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Board on

E C Hughes
**Trustee**

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS

## *FOR THE YEAR ENDED 31 MARCH 2026*

**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

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

**1.2 Investments**

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

**2 Donations and legacies**

| | Unrestricted funds | Restricted funds | Total 2026 | Total 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and gifts | 16,042 | - | 16,042 | 16,455 |

**3 Investment income**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Interest receivable | 2,321 | 2,727 |
| | 2321 | 2727 |

**4 Incoming resources from charitable activities**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Membership fees | 3,715 | 3,681 |
| 100 Plus Club | 754 | 888 |
| Fundraising | 1,515 | 1,942 |
| Bazaar | 3,333 | 3,849 |
| Rental income from church hire | 9,123 | 7,153 |
| Car park hire | 9,495 | 9,170 |
| Lucia | 885 | 235 |
| Books and prints | 117 | 89 |
| Gift aid | 1,494 | 1,618 |
| Craft group | 2,437 | 2,033 |
| | 32,868 | 30,658 |

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2026*

**5 Total resources expended**

| | 2026 | 2,025 |
|---|---|---|
| | £ | £ |
| **Charitable activities** | | |
| 100 Plus club | 420 | 427 |
| Rates and water | 3,790 | 3,275 |
| Heat and light | 12,029 | 9,275 |
| Telephone and TV licencing | 843 | 1,083 |
| Insurance | 8,172 | 7,778 |
| Cleaning and refuse | 6,449 | 4,905 |
| Repairs and renewals | 8,723 | 5,528 |
| Other premises costs | 1,452 | 4,336 |
| Car park | 85 | - |
| Equipment | - | 100 |
| Postage and stationery | 6 | 40 |
| Accountancy fees | 750 | 750 |
| Sundry expenses | 778 | 368 |
| Bazaar | 698 | 259 |
| Lucia | 80 | - |
| Professional fees | - | 918 |
| Bank charges | 136 | 131 |
| Website and computer costs | 514 | 171 |
| | 44,925 | 39,344 |

**6 Trustees**

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

**7 Employees**

There were no employees during the year.

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2026*

**8 Fixed asset investments**

| | Shares in group undertakings and participating interests |
|---|---|
| | £ |
| At 1 April 2025 and at 31 March 2026 | 1 |

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

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

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

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

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

The relevant financial period for LiNC Operations Limited is 31 March 2026.

| **9 Debtors** | 2026 £ | 2025 £ |
|---|---|---|
| Amounts owed by group undertakings | 1,429 | 3,232 |
| | **1,429** | **3,232** |

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

# LIVERPOOL INTERNATIONAL NORDIC COMMUNITY

## NOTES TO THE ACCOUNTS (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2026*

**10 Creditors**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Amounts due within one year | 108 | 960 |
| | **108** | **960** |

**11 Analysis of net assets between funds**

| | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| Fund balances at 31 March 2026 are represented by: | | | |
| Investments | 1 | - | 1 |
| Car Park | 97,500 | - | 97,500 |
| Current assets | 156,197 | 5,146 | 161,343 |
| | 253,698 | 5,146 | 258,844 |