

# **Lutheran Church in Great Britain Limited**

(Limited by guarantee)

## **ANNUAL REPORT AND ACCOUNTS**



**Year ended 31 December 2022**

Company registration number 7034897  
Charity registration number 1137050

**LUTHERAN CHURCH IN GREAT BRITAIN LIMITED  
ANNUAL REPORT AND ACCOUNTS**

## **YEAR ENDED 31 DECEMBER 2022**

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## **LUTHERAN CHURCH IN GREAT BRITAIN LIMITED THE COUNCIL'S ANNUAL REPORT**

The Council (who are the Trustees of the charity and Directors of the company) have pleasure in presenting the report and examined financial statements of the Church for the year ended 31 December 2022.

### **REFERENCE & ADMINISTRATIVE DETAILS**

Lutheran Church in Great Britain Limited (the LCiGB) is a charity established as a company limited by guarantee. The charity registration number is 1137050. The company registration number is 7034897. The LCiGB's principal address and registered office is Flat 2, 4 Sandwich Street, London WC1H 9PL, England.

#### **The nature and work of the Church**

Established in 1961, the LCiGB is culturally diverse, worshipping in several different languages: English, Cantonese, Finnish, Mandarin, Norwegian, Polish, Swahili and Swedish. Through the LCiGB, Christians from all parts of the world are drawn together by their shared faith and common Lutheran heritage. Ten congregations are affiliated to the LCiGB, located in various parts of England.

The LCiGB provides various forms of support to its congregations and clergy:

- Salary subsidies for pastors and rent subsidies, available to congregations that do not have adequate financial resources;
- Opportunities for collegiality amongst clergy, as well as episcopal oversight;
- Retreats, seminars and meetings for lay groups and clergy;
- Training programmes for persons preparing for ordination or lay ministry;
- Advice and practical assistance for congregations on administrative and governance matters, including charity registration;
- Financial support for congregational projects;
- Regular news for members and other contacts;
- A website, Facebook and Wikipedia page that provide information about the LCiGB and the location and times of services, as well as opportunities for interaction;
- Worship and spirituality resources;
- Publications about the history of the Lutheran community in Britain;
- Links with other Lutherans in Britain and throughout the world, as well as the ecumenical world, through the Church's membership with the Council of Lutheran Churches (CLC, which is the working name of the Lutheran Council of Great Britain) and the Lutheran World Federation in Geneva, Switzerland;
- Communion with the Church of England through its membership in the Porvoo Communion.

Further information about the LCiGB's work and achievements in 2022 are presented in the following sections of this report.

The LCiGB is most grateful to the Council of Lutheran Churches (CLC) for the office space, administrative support, safeguarding and various other services that it makes available, and for the financial and other support it gives to the LCiGB in so many ways.

## **Members**

The membership of the LCiGB as a charitable company includes its congregations, which consist of baptised people who gather in their locality around Word and Sacrament. Congregations are received into membership provided that they accept and uphold the LCiGB's Statement of Faith, governing documents and rules; accept and uphold a congregational constitution that is approved by the LCiGB; and support the life and work of the LCiGB by giving time, talents and resources. Member congregations appoint a representative to vote at Synods and general meetings of the LCiGB. The LCiGB's active licensed clergy and the elected Trustees are also members of the charitable company.

During 2022, the member congregations of the LCiGB were as follows:

St Anne's Lutheran Church, London (English and Swahili ministry)  
Polish Lutheran Congregations South (represented by Christ the King—during 2022, St. John's, High Wycombe merged with Christ the King) (Polish ministry)  
Gustaf Adolf Nordic Congregation, Liverpool (English and Nordic languages ministry)  
St Luke's and St Matthew's Lutheran Church, Leeds/Bradford (English ministry) (St. Matthew's and St. Martin's merged with St. Luke's in October 2022)  
London Chinese Lutheran Church (Cantonese and Mandarin ministry)  
St Mark's Lutheran Chaplaincy, Birmingham (English ministry)  
St Paul's Lutheran Church, Corby (English ministry)  
Trinity Lutheran Church, Nottingham (English ministry)

Worship centres and student chaplaincies exist in several locations, including but not limited to Manchester (where Lutherans are worshipping from time to time as St. Martin's, under the supervision of LCiGB clergy), the Universities of Leeds and Leeds Trinity, the University of Nottingham and the University of Birmingham, under the supervision of member congregations.

## **Governing Documents**

The LCiGB operates as a registered charity and limited company governed by its Memorandum and Articles of Association. In accordance with its governing documents, the LCiGB Council has adopted a number of Rules and Regulations to guide and regulate the work of the Council, Officers, Pastors and Congregations. The Rules and Regulations are available on the LCiGB's website. The Trustees remain committed to implementing effective policies and procedures to safeguard the interests of the Church's members and other beneficiaries, as well as to enable smooth and transparent administration to support the core mission of the Church.

## **Council: Trustees and Directors**

The Synod's Annual General Meeting elects the Council, who are the Trustees of the charity and the Directors of the company. From among its members, the Council elects a Chair, Deputy Chair, Secretary and Treasurer. The Bishop of the Church and the Dean of the Church are elected by the Synod to those pastoral offices and they are members of the Council *ex officio*. Together the Council are responsible for the governance of the Church. At its Synod on 24 April, 2019, the Council elected The Rt Revd Tor Berger Jørgensen (a Bishop Emeritus in the Church of Norway) as its Bishop and The Very Revd Eliza Zikmane as its Dean.

The Council on 31 December 2022 were:

The Rt Revd Tor Berger Jørgensen - Bishop  
Mr. Jeffrey Trinklein - Chair  
The Very Revd Eliza Zikmane – Dean  
Ms. Sesulelo 'Sue' Kehle – Secretary  
Mr. Conrad Volker – Treasurer  
The Revd Paulina Hławiczka-Trotman  
The Revd Meelis Sued  
Ms. Anita Gajdacz

Throughout 2022 Bishop Tor B Jørgensen has undertaken duties for the LCiGB whilst living in Norway and travelling to the UK whenever possible. The bishop was able to travel to the UK for many special events during the year, including the ordination of Joseph Nelson and the annual Synod of the LCiGB, arranged by St Luke's Lutheran Church. The bishop was also pleased to attend many meetings in person, which wasn't possible during previous years due to Covid restrictions. He took part in Council meetings in London throughout the year, attended Ministerium meetings held in Liverpool and Welwyn Garden City and was able to attend services as a guest preacher at Nottingham, Liverpool, Corby, and London (Christ the King).

Due to the new normal put into place since the pandemic, the Council holds its meetings in a hybrid style, both via Zoom and in person where possible. The Council held three hybrid meetings in March, June, September and one fully in person meeting in December 2022.

### **Induction and training of Trustees**

Lutheran Church in Great Britain Limited acknowledges the importance of providing effective induction and training for Trustees. The induction of Trustees is conducted over email with documents explained as necessary by the Senior Administrator. New Trustees receive an induction pack which includes copies of the Memorandum and Articles of Association, the most recent annual report, the current budget, the most recent management accounts and the policies and rules of the LCiGB, as well as recent minutes of meetings. They also receive a copy of *'The Essential Trustee: What you need to know'*, produced by the Charity Commission, and *'Understanding the role of a member of the LCiGB Council (Trustee)'*, which they are expected to read and sign, along with the *'Declaration of eligibility for newly appointed trustees'*.

All Trustees are sent email reminders to access the most recent updates of the Charity Commission, which helps them to keep abreast of relevant issues and concerns. Other relevant publications or articles are given to Trustees as appropriate. Trustees are made aware of training opportunities and Trustees are encouraged to attend seminars related to the responsibilities of Trustees.

### **Administrative and professional staff**

Senior administrator	Emily Weller
Finance Manager	Ms. Harriet Busby from Gustav Adolf Nordic Church has served as Finance Manager from January 2017 on a voluntary basis.
Assistant to the Bishop	Meelis Sued

### **Principal advisers**

#### Bankers

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent ME19 4JQ

#### Examination of accounts

Haines Watts Kingston LLP  
Aissela  
46 High Street  
Esher  
Surrey KT10 9QY

<b>STRUCTURE, GOVERNANCE AND MANAGEMENT</b>
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### **Governing documents**

The Church is governed by its Memorandum and Articles of Association.

### **Committees**

The Church has the following committees:

*The Ministerium*, which consists of the active licensed clergy of the LCiGB, discusses issues that relate to the life and witness of the Church, including theological matters, and makes recommendations to the Council. It also provides opportunities for mutual counselling, continuing education and fellowship. During the year, the Ministerium had four meetings. The fall meeting was held as a 2-day retreat at the Focolare Centre for Christian Unity and focused on the wellbeing of the clergy as well as a talk given by Friar Thomas from the Community of the Resurrection on *‘The Psalms in the Liturgy, Prayer, and Worship of the Church’*.

*The Vocations Committee* is responsible for ensuring that candidates for ordination follow an appropriate educational and pastoral formation track; supervising spiritual, educational and pastoral support of candidates; examining candidates who have completed an approved course of education and formation; recommending to the Council of LCiGB whether candidates are prepared and suitable for ordination in the LCiGB; and arranging appropriate mentoring and in-service training for newly ordained clergy. In April 2022 the LCiGB held an ordination service for Joseph Nelson at Headingley St Columba United Reformed Church, and his installation at St Luke’s Lutheran Church in Leeds. The Church is very pleased that Joseph has continued his pastoral work

at St Luke's.

In addition, the Council has delegated to the Vocations Committee the responsibility of training and examining persons who wish to be lay ministers. During the year, the Vocations Committee met regularly and this year the committee examined and recommended for ordination Joseph Nelson and began a process with another ordinand that will hopefully lead to ordination in the near future.

### **AGM and Church Synod**

The AGM and annual national Church Synod was held at St Luke's Lutheran Church on 23<sup>rd</sup> April, 2022 under the theme, "Certainty in a period of uncertainty". Scores of voting members, including the active pastors, congregational representatives, guests and local hosts, attended.

### **Risk management**

The Trustees have reviewed the major risks, financial and non-financial, to which the LCiGB is exposed in the course of its current activities. They have assessed these risks and have sought to ensure that appropriate systems and controls exist to minimise internal risks and that effective response mechanisms exist to respond to and minimise the impact of external risks.

## **OBJECTIVES AND ACTIVITIES**

The LCiGB's main charitable objective is stated in its Memorandum of Association:

to promote and advance religion in accordance with the Statement of Faith in such ways to such people, without regard to their age, condition or religion, in the United Kingdom or the world ...

to relieve suffering and hardship and to promote and preserve spiritual and physical good health and well-being by the provision of funds, goods or services of any kind including, but without limitation, the provision of counselling and support to such people and communities, without regard to their age, condition or religion, in the United Kingdom or the world ....

The LCiGB carried out these activities in 2022 as resources permitted. A summary of its achievements in the year and measures to assess performance are given in the following pages. The Church continually reviews its programme and priorities to ensure that its work remains relevant to the needs and interests of the members of the LCiGB and other beneficiaries.

## **ACHIEVEMENTS AND PERFORMANCE**

Despite its relatively small size, the LCiGB makes a significant and beneficial impact to a wide range of people, both in this country and beyond these shores. In 2022, the LCiGB was involved in the following main areas of activity:

### **Support for congregations**

The LCiGB provides material and practical support to its congregations and clergy. In 2022 grants totalling £36,716 were made: £18,174 (p28) was given to congregations to subsidise the salaries of their pastors, £3,600 (p28) was given as rental support, and £11,651 for Chaplaincy secondment to Nottingham University and £3,292 for Chaplaincy Assistant at Leeds University. In addition, the LCiGB managed restricted grants as to which further expenditures totalled £30,906.

In 2022, the LCiGB continued to advise and encourage congregations in the good administration and governance required of church charities and acted as employer of pastors-in-charge appointed to provide ministry of Word and Sacrament in five of its congregations. Advice and practical support were given to congregations about:

- employment issues, including recruitment of pastors, contracts, pensions, registering with HMRC and running payroll;
- financial management;
- insurance advice for congregations, e.g. employer liability, public liability, etc.;
- charity and company registration, as well as appropriate congregational constitutions;
- the role and responsibilities of church council members, who are the trustees charged with managing the administration of their congregations;
- maintaining continuity during transitions in changes of leadership (of both trustees and pastors).

The Council's safeguarding officer Sesulelo 'Sue' Kehle continued her online safeguarding training.

Only two LCiGB congregations currently have charity status, with no additional congregations applying for or receiving registered charity status in 2022.

Congregational trustees are made aware of relevant training. Staff and officers of the LCiGB continue to meet with the trustees of congregations as appropriate, offering advice and assistance to enable them to develop understanding, knowledge and skills for responsible and effective administration and governance.

As a Lutheran church, the LCiGB understands that the church exists and lives where it is gathered around the preaching of the Word and the administration of the Sacraments.

*Summary of indicators or measures to assess achievement: support for congregations*

In 2022, the LCiGB provided:

- grants totalling £36,716 distributed to support the pastoral, diaconal and educational programmes of congregations;
- advice and support on issues related to employment of pastors, congregational administration and governance;
- mentoring of newly ordained pastors serving congregations;
- virtual consultations with congregations planning to employ or receive pastors;
- leadership of discussions on theological issues;
- virtual visitation programme for congregations;
- joint services of worship on special occasions; and



- an established pension plan for qualifying employees of the LCiGB.

## **Mission and outreach**

The LCiGB Statement of Faith declares that ‘this Church affirms the special ministry of proclamation of the Gospel in the Apostolic tradition and administration of the Sacraments. Through the ministry of Word and Sacraments, exercised together with diaconal service, the Church fulfils its divine mission and purpose.’ The Council has considered carefully, and will continue to do so, how this divine mission should best be fulfilled in our current context.

### *Pastoral Ministry and Student Chaplaincy*

The congregational pastors, student chaplains and lay assistants are key to this fulfilment of the Church’s mission. The ministry of Word and Sacrament is carried out by ordained priests. This calling requires not only extensive and continuing education, but also experience and expertise in areas such as worship leadership, pastoral counselling, preaching and teaching and parish administration. LCiGB clergy bring a wide range of cultural, educational and church backgrounds, which enriches and deepens our common experience and shared life. In 2022, the clergy of the LCiGB included persons originally from Malaysia, Latvia, Estonia, Poland, Tanzania and the USA, as well as from Britain. Bishop Tor Berger Jørgensen is from Norway, while Dean Eliza Zikmane is from Latvia.

During 2022, the LCiGB supported chaplains at some universities, giving advice and spiritual support. The LCiGB continued to cooperate with Ms Rebecca Daniel, the chaplain at the International Lutheran Student Centre (ILSC) in London. Rev. Paulina Hlawiczka-Trotman also holds a commission as a student chaplain at Nottingham University, where the chaplaincy ministry of LCiGB has served international students since 2017. Pastor John Evenson continues his pastoral ministry at Birmingham University. Pastor Joseph Nelson was involved in a chaplaincy team at Leeds Trinity University and started his ministry as a Lutheran Chaplain at the Universities Chaplaincy in Leeds.

Some LCiGB congregations have lay ministers or assistants who assist in non-sacramental worship and provide various forms of support to the members of their congregations. Lay assistants provide a very valuable service to the Church, especially in situations where it is not possible to have a full-time pastor, and often work both skillfully and selflessly.

Bishop emeritus Walter Jagucki retired from the position as Pastor in Charge on 1st November 2022 and we are grateful for his many years of service.

### *Women*

Though not under the formal auspices of the LCiGB, a group of women from the LCiGB meet periodically for fellowship, worship, prayer, and recreation at an annual retreat that gives participants an opportunity to use their varied creative gifts, as well as offering a time to reconnect with old friends, make new friends and find refreshment and renewal in a contemplative and natural setting. Women’s retreats resumed as normal in 2021 and 2022. The women of the LCiGB look forward to retreat in 2023.

### *Racial Justice Core Group*

At the 2020 Synod, the LCiGB commissioned a group to focus on the place of the Black Lives Matter within the LCiGB. The Racial Justice Core Group is scheduled to meet every two months, although some meetings have been postponed. Pastor Paulina Hlawiczka-Trotman and Ms. Sesulelo 'Sue' Kehle serve as co-chairs, Pastor Sarah Farrow serves as the secretary, and other members during 2022 include Pastor Maris Sants, Pastor Moses Shonga, Mr. Blessing L. Kusiluka, Ms. Lucie Shigikile, and Ms. Esme Ireson, with Bishop Tor Jorgensen as an ex officio member and observer. The members come from a number of ethnic linguistic groups spoken in the various LCiGB congregations. They share experiences and discuss in length about the definitions of racism. We are aware that racism has a historical background that traces back to the slave trade and to the colonial and imperial eras. The roots of racism in the British history of enslavement colonialism and in the establishment of the British empire have not been fully explored in UK or European schools. This inadequate focus on the fundamental issues of racism contributes in part to continued discrimination even today, whether in public physical form (e.g. oral abuse) or subtle bias (institutional racism), against BAME people (Black and Asian Minority Ethnic). In light of this background, the Core Group agreed to initiate, strategize, and organize programme activities in the LCiGB that aim to raise awareness about issues related to racism, and to support its members not just in their church communities but also in their places of work and education. With two grants provided by the CLC and the LWF, the group looks forward in 2023 to taking part in training sessions with a charity organisation called Black Light, and to working with tutors who specialise on racial justice matters.

Further activities will be developed and implemented in stages over the coming years.

### **Communications**

Communications, whether traditional or innovative, are particularly important in maintaining contacts and developing relationships in the LCiGB, where congregations are relatively geographically distant from one another.

The LCiGB Facebook site continues to provide a more rapid and informal medium of communication, including images of congregational and church-wide events. Those engaging with the page include current and former members, as well as Lutherans from other countries and those with an interest in the Christian faith. In 2022 the Facebook site connected about 1130 people from around the world. The number of people reached increased from 5500 in year 2021 to 7600 at the end of 2022, reflecting a steady increase in its presence on Facebook. Among the followers, 35% were women and 65% men, 4% in age group 18-24 (0,6% women, 3,8% men), 17% in 25-34, 22% in 35-44, 21% in 45-54, 17% in 55-64, 17% in 65+.

The LCiGB website [www.lutheranchurch.co.uk](http://www.lutheranchurch.co.uk) received 8220 unique visits (7280 in 2021), with 82% new visitors, 8% returning visitors, bounce rate 58.23% (single-page sessions), average pages per session 2.09 and session duration 00:01:33, 17% in age group 18-24, 20% in 25-34, 19% in 35-44, 17% in 45-54, 15% in 55-64, 12% in 65+. Approximately 39% of these visited the page directly and 48% found the website through search engines (Google, Bing), 5% of visitors came via social media (mainly Facebook) and 8% through referral links, such as Wikipedia and other churches' websites. The link between the website and the Facebook site has proved effective to connect the Church with not only church members but also the wider society, as interested website visitors were directed to visiting the Facebook site and vice versa. Rev Meelis Sueld has been responsible for the website development and maintenance together with Lemur Digital Ltd,

which redeveloped the website in early 2020.

In addition, letters from the Bishop have been sent out on a regular basis to congregations. Some congregations also have their own communications, such as newsletter or event reminders sent out to members and friends of the church. This is usually done through email and helps to maintain an awareness of activities among the congregations. Some congregations are also active on social media.

The Bishop continues to send pastoral letters for the main occasions in the church's year. Individual pastors maintain constant contacts with the local public media service. Rev. Paulina Hlawiczka-Trotman is a frequent speaker on BBC Radio Nottingham as a voice for migrants as well as contemporary topics such as Brexit, racial justice, and hate crime and its psychological impact in society.

The Chair also sends to the members of the LCiGB a summary of council meetings so that the LCiGB member churches and congregational representatives can be more fully aware of the Council's activities and the future direction of the LCiGB.

#### *Summary of indicators or measures to assess achievement: Communications*

- Positive feedback from congregations and pastors concerning advice given, the social media site, information bulletins and pastoral letters;
- Facebook page has average of 1130 followers.
- LCiGB website received 8220 unique visits in 2022.
- Communications strategy continued.

#### *Churchdesk*

In 2022 the LCiGB started to use ChurchDesk (CD) software to improve both internal and external communication. So far two congregations have started to use CD to keep records of their members and send out communications. The different LCiGB groups and committees use CD to store their documents and share information. The integration of the CD calendar with our website is in development stage.

#### **Relationships with other Lutherans**

Lutheran Church in Great Britain Limited has been a member church of the Lutheran World Federation (LWF), since 1988, which is a global communion of Christian churches in the Lutheran tradition. Founded in 1947 in Lund, Sweden, the LWF now has 149 member churches in 99 countries all over the world representing over 77 million Christians in Africa, Asia, the Pacific, Europe, Latin America and North America. The LWF represents around 95% of all Lutherans, and acts on behalf of its member churches in ecumenical and inter-faith relations, theology, aid and development and mission. Its secretariat is in Geneva, Switzerland.

LCiGB continued its close contacts with the LWF during 2022. On the 1st of November 2021, the LCiGB was happy to learn that the new LWF General Secretary is the Estonian theologian, Revd Anne Burghardt. Revd Anne visited the UK during the Church of England's Lambeth Conference in August 2022 and met Bishop Tor as well as the assistant to the Bishop of Canterbury. LCiGB is also the host church for the LWF European Pre-Assembly taking place in Oxford in March 2023. The LCiGB would also like to thank the LWF for its generous financial support in 2022, in the

shape of a 5000 euro grant which allowed St Anne's Lutheran Church in London to purchase some new audio visual equipment.

The LCiGB is represented on the Council of Lutheran Churches (CLC), established as the Lutheran Council of Great Britain in 1948. It represents ecumenically and co-ordinates the common work of ten different Lutheran churches that have congregations or chaplaincies in Great Britain, including the Scandinavian and Baltic national Lutheran churches and also the LCiGB. Together the ten churches serve some 200,000 persons in Britain who come from a wide range of national and language backgrounds. The CLC is a communion of autonomous churches that work together to express their shared Lutheran heritage and identity through common work in Britain, enriched by their cultural and linguistic diversity. Each church has its own administrative structure, which may be closely linked to the church in its country of origin, or to one of its synods or dioceses. They all offer particular ministries and programmes in Britain for the language groups that they serve. Since February 2020 the Bishop of the LCiGB has been the Chair of the CLC. The CLC has supported the LCiGB in various ways during the year, including providing a brand new office space and meeting facilities to the LCiGB, providing the services of the Administrator, and providing grants for congregational work and ecumenical activities. The CLC's work is now lead by Dr. Anna Krauss, who has been General Secretary of the CLC since late 2020.

### **Ecumenical relationships**

Although a minority church in this country, the LCiGB is a part of the UK and international ecumenical community at several levels. This is an important feature of our witness and ministry.

Following the LCiGB's signing of the Porvoo Agreement in 2014, which enables and promotes closer cooperation in mission and ministry among Lutheran and Anglican churches in Britain, Ireland and several countries in Europe, the LCiGB has been discussing how this partnership based upon full communion might affect the life and work of the LCiGB in the years ahead. The bishop participated by Zoom in regular meetings during the year. Meeting of Primates and Presiding Bishops of the Porvoo Communion of Churches was in Tampere, Finland, 11th-13th October 2022. The LCiGB was represented by the Bishop Tor Berger Jørgensen in the Primates' group and by Rev Meelis Sueld in the Porvoo Contact Group. At a meeting of the Primates and Presiding Bishops of the Porvoo Communion, the Bishop of the LCiGB was one of 14 signatories on a letter urging the head of the Russian Orthodox Church to persuade the Russian President to stop the war in Ukraine.

The LCiGB also expanded its cooperation with the United Reform Church during 2022, as the heads of the national churches met for face-to-face discussion on a number of topics, including the Lauenburg Concord.

### **Income generation**

The LCiGB receives income from its member congregations, which pay an annual contribution in relation to their resources available each year. Individuals also make financial contributions to the Church. During 2022, fundraising and donations raised funds for LCiGB, and the total unrestricted amount raised for the work of the church was £16,865. During 2022, the trustees considered how additional and necessary income might be raised to sustain the central operational running costs of running the LCiGB. While not a simple issue to address, it is necessary to ascertain a way to achieve the necessary level of income required.

## Investments and banking

The LCiGB does not hold investments. Funds are held in CAF Bank Limited.

### *Summary of Indicators or measures to assess achievement: income generation*

- All member congregations were able to make contributions to the general funds of the Church;
- Budgets were largely achieved, and the income generated was sufficient to allow for necessary expenditure during 2022 to take place.
- Trustees addressed the topic of increasing the income stream and the need for additional fundraising.

## PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 and have taken due regard of the Charity Commission's guidance on public benefit and are satisfied that the various activities of the Council provide a public benefit, in particular:

- providing financial and practical support for the mission and outreach work of congregations;
- through student chaplaincy, offering support to persons of all Christian traditions and other faith communities, providing worship, discussions, workshops and social activities that aim at building community in the context of diversity;
- maintaining good relationships with other traditions through meetings and other events that promote greater understanding and unity within the Christian community;
- preparing information for the wider public about the Lutheran tradition, through publications, ebulletins and its website and Facebook page;
- preparing and circulating information to enable congregational officers to understand their roles and the regulations that apply to their responsibilities;
- organising meetings, services and retreats to support individuals;
- providing ministerial training and in-service support;
- encouraging cross-cultural experience and understanding;
- encouraging congregational contributions for persons experiencing hardship or having other special needs.

## FINANCIAL REVIEW

During the year, on an overall basis, unrestricted funds were adequate to meet main operational costs.

Features of the year's results include:

- CLC paid a grant of £12,000 to LCiGB for Bishop's expenses and allowance and £2,000 for Dean's expenses and allowance.
- CLC also paid a grant of £18,958 (p28&31) for the support of the Chaplaincy at Nottingham University, £23,958 (p28&31) for the post of Assistant to the Bishop, £2,000 (p27&34) for Chaplaincy at Leeds Universities, £3,600 (p28&31) to help a congregation

- with rental costs and £5,000 (p28&31) towards the Racial Justice project.
- CLC also provided administrative support by bearing the salary expense of the Senior Administrator and providing the LCiGB with office space in Trident House.
- LCiGB congregations paid contributions in 2022 in the aggregate amount of £14,370 (p28&31). The level of these donations increased by of £1,108 compared with the previous year.

### **Reserves policy**

The LCiGB Reserves Policy specifies an amount totalling £6,000 as unrestricted funds to be retained to ensure that salaries can be paid for contractual notice periods. As of 31 December 2022, the LCiGB held unrestricted reserves of £61,639.

### **Investment policy**

The LCiGB does not hold any investments.

### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for the charity for each financial year. Charity law requires the trustees to prepare group financial statements for the charity and its subsidiary undertakings. The financial statements must be prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and are required to give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources of the group for the year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and the group and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations made thereunder. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Examination**

The LCiGB's annual accounts have been subject to an independent examination and the report is appended on page 19.

<b>PERSPECTIVES FOR THE FUTURE</b>
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For the LCiGB, 2022 was a year of seeking to return to normal after the long pandemic. In April, we were overjoyed to combine our Synod in 2022 in Leeds with the ordination of Pastor Joseph Nelson, who is now leading services at St. Luke's in Leeds. The ordination was a festive event, and Pastor Joseph joins a cadre of recently ordained pastors—including Meelis Sueld and Sarah Farrow—who will lead the LCiGB for generations to come.

In October 2022, we also celebrated the opening of the new Lutheran center at Trident House in London. The Council of Lutheran Churches both welcomes and expects the LCiGB to use the space for Council meetings, annual synods, and other events, both day to day and on special occasions. We especially welcome the technology area that Pastor Meelis, and others have been using to create podcasts and other electronic expressions of our faith and community.

We also established a long-term relationship with CLC, so that our funding levels are assured for a three-year period. Much of our work is directly attributable to the financial resources that are provided by the CLC, and we are grateful for the CLC's partnership and support.

Finally, we spent significant time in 2022 getting ready for the process of electing a new Bishop. The LCiGB has never experienced a Bishop election with multiple candidates, so we developed new rules and protocols to provide as much information as possible for the voting members of the Synod. In 2023, we have hosted interviews with the Council, a panel discussion at the Ministerium meetings, a "meet the candidates" Zoom call, and look forward now with God's guidance to the proceedings at Synod.

## CONCLUSION

Carrying out the LCiGB's programme requires the commitment and effort of many people. The Council is enormously thankful for the work of many members who contribute their time and talents to ensure that the most important practical tasks are managed responsibly. Without their involvement as committee members or volunteers for particular areas of work, the mission of the LCiGB would be seriously impeded.

We are thankful to our fellow trustees, who have given much time, thought and energy in the last year, to ensure that the LCiGB is well run and ready for the years ahead. We have been blessed by the efforts of the Bishop and the Dean, who have provided effective leadership to the LCiGB. The Council expresses its gratitude also to those who have provided valuable clerical and administrative support during the year.

Above all, we thank God for his gracious help in all that we do, and we pray that He will always give us what we need to contribute to the best of our abilities to the mission of His Church.

## BISHOP'S PERSPECTIVES

### A New Era

2022 became the last of Queen Elizabeth II's 70 years as monarch. In June we celebrated the Platinum anniversary for her reign. It was a great surprise to be invited as an ecumenical guest to the Thanksgiving Service in St Paul's Cathedral. Three months later her death was announced, and after 10 solemn days of mourning, the whole nation participated in the funeral service.

Queen Elizabeth was praised for her role as a unifying symbol. From a Church perspective she was a public Defender of Faith in a clear, but inclusive way, not the least through her Christmas messages. Now the burden is on the shoulders of the new King, Charles III preparing for the unique Coronation Service in May.

### Porvoo-Links

It is interesting to observe how religiously loaded these royal events still are. The Church of England is indeed part of the British establishment, alas the somehow confusing title: The Established Church.

Through our participation in the Porvoo Communion from 2014, our tiny LCiGB has a special relationship with this church. Even if we as a Lutheran Church has a short history (from 1961), both churches belong to the same protestant movement started by Luther – and here we are in full communion after 500 years.

Participating in the 15<sup>th</sup> Lambeth Conference with over 600 bishops in August gave me a deeper understanding of the challenges facing the Anglican Communion. This developed further in the Porvoo Primates meeting in Tampere/Finland in October.

With a unique location of LCiGB as the only British Lutheran Porvoo-church, there is a potential for developing this fellowship further – on a local congregational and pastoral level.

#### Big Issues and challenges

We can learn much from the C of E focus on strengthening and developing the local congregations. We can support their involvement in ethical questions like handling of asylum-seekers and refugees and environmental challenges. In addition to the increasing number of people who struggle in the UK due to rising prices, lack of social security and public services. I am happy for the important focus LCiGB has on the matter of racism (ref: the report from RJCG) and by implication, the colonial and imperialistic history of this nation.

One issue is to be mentioned, and here the voice of the C of E has not been so clear, is the issue of same-sex relations and marriage. We know that this is a complicated issue, also in a Lutheran context, but the Ministerium of LCiGB formulated a “Common Statement” ten years ago (2013) which has proven to give clear pastoral guidance for our inclusiveness.

The Russian invasion of Ukraine (24<sup>th</sup> Feb) came as a big shock. For LCiGB with its roots in post WWII refugees from Eastern European countries, the war has been a reminder of the horror of war and occupation. We have constantly followed the situation in prayers.

Brexit has obviously had a negative impact on some of our congregations. Students from Europe have become fewer, and workers have returned to their homelands.

Post Covid challenges are also imminent both when it comes to regular Sunday service attendance and the financial support to the congregations, as it is expressed in the annual reports.

#### Ordination, Recruitment and Retirement

At the last Synod meeting in Leeds, we had the joyous experience of ordaining Joseph Nelson as a pastor serving St Luke’s congregation.

There are also new possible pastors now going through the process with the Vocations Committee. This is an inspiring situation for the Church, but we need to get this process more consistent and predictable.

Let me also mention that we have had three senior pastors still being active: Bishop Walter Jagucki, and the pastors John Evenson and Paul Chong who all now have passed the 80 years mark. At the Ministerium retreat in October we were able to celebrate bishop Walter and pastor John for their service, while pastor Paul was abroad. Bishop Walter has now announced that he will retire. We thank him for his long, and important service for LCiGB as we also give thanks to the two pastors still helping.

#### LCiGB – A New Start

Thanks to our cooperation with the CLC, LCiGB has eventually been able to establish a permanent and stable office. We are also sharing administrative and communicative staff. The Lutheran Office in Trident House / Waterloo area was inaugurated with the presence of the Bishop of Southwark on the Reformation Day in 2022. I hope this will be good solution for the years to come.

#### Preparation for the Election of LCiGB’s 5<sup>th</sup> Bishop

I will retire after four years of having the privilege of being bishop of LCiGB, one more year than I gave as a promise when I was elected, as the only candidate at the Synod in 2019. Now we are happy to have three candidates for the first time since LCiGB started having bishops (bishop Walter from



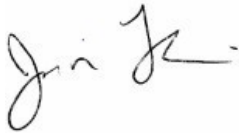
2000), and therefore also a formal election process. I will thank the Council and the committee appointed for this purpose under the leadership of Jeff Trinklein, for leading this process. Now we are praying for the election, for the person who will be elected and for all of us that we can continue to stay together sharing the gifts of Grace that we have inherited in our Lutheran tradition.



Bishop Tor Berger Jørgensen

SIGNED BY ORDER OF THE BOARD

Mr. Jeffrey Trinklein (Chair)



DATE: 19/04/2023

Mr. Conrad Volker (Treasurer)

*Conrad Volker*

DATE: 19/04/2023

**Lutheran Church in Great Britain Limited  
(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1137050	
<b>Company registration number</b>	7034897	
<b>Business address</b>	Flat 2 4 Sandwich Street London WC1H 9PL	
<b>Registered office</b>	Flat 2 4 Sandwich Street London WC1H 9PL	
<b>Trustees</b>	Jeffrey Trinklein	Chair
	Rev Paulina Hlawiczka Rakesh Patel (Resigned 23 April 2022) Bishop Tor Jorgensen Dean Eliza Zikmane Sesulelo Kehle Meelis Söld Anita Gajdacz Conrad Hans Volker	Secretary    Treasurer
<b>Accountants</b>	Haines Watts Kingston LLP Aissela 46 High Street Esher Surrey KT10 9QY	
<b>Bankers</b>	CAF Bank Limited Kings Hill Avenue West Malling Kent ME19 4JQ	

**Lutheran Church in Great Britain Limited  
(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Lutheran Church in Great Britain Limited.**

I report on the accounts of Lutheran Church in Great Britain Limited for the year ended 31 December 2022 set out on pages 20 to 29.

**Respective responsibilities of trustees and Independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that 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. It is my responsibility to examine the accounts under section 145 of the 2011 Act and follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

**Basis of Independent examiner's statement**

My examination was carried out in accordance with the General Directions 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 matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements;
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting Charities and Reporting by Charities.

have not been met; or

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

  
Haines Watts (Apr 17, 2023 16:04 GMT+1)

C G Collins FCCA  
For and on behalf of  
Haines Watts Kingston LLP  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

Date 17 April 2023

**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	16,795	125,506	142,301	105,608
Involuntary income	3	<u>70</u>	<u>-</u>	<u>70</u>	<u>-</u>
<b>Total Incoming resources</b>		<b><u>16,865</u></b>	<b><u>125,506</u></b>	<b><u>142,371</u></b>	<b><u>105,608</u></b>
<b>Resources expended</b>					
Charitable activities	4	9,745	105,206	114,951	89,904
Governance costs	5	<u>1,489</u>	<u>-</u>	<u>1,489</u>	<u>99</u>
<b>Total resources expended</b>		<b><u>11,234</u></b>	<b><u>105,206</u></b>	<b><u>116,440</u></b>	<b><u>90,003</u></b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>5,631</b>	<b>20,300</b>	<b>25,931</b>	<b>15,605</b>
Transfer between funds		<u>(163)</u>	<u>163</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds/Net Income/(expenditure) for the year</b>		<b>5,468</b>	<b>20,463</b>	<b>25,931</b>	<b>15,605</b>
Total funds brought forward		<u>56,171</u>	<u>22,019</u>	<u>78,190</u>	<u>62,585</u>
<b>Total funds carried forward</b>		<b><u>61,639</u></b>	<b><u>42,482</u></b>	<b><u>104,121</u></b>	<b><u>78,190</u></b>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 December 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	9		-		-
<b>Current assets</b>					
Debtors	10	26,887		6,767	
Cash at bank and in hand		<u>78,638</u>		<u>72,972</u>	
		105,525		79,739	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,404)</u>		<u>(1,549)</u>	
<b>Net current assets</b>			<u>104,121</u>		<u>78,190</u>
<b>Net assets</b>			<u>104,121</u>		<u>78,190</u>
<b>Funds</b>	12				
Restricted income funds			42,482		22,019
Unrestricted income funds			<u>61,639</u>		<u>56,171</u>
<b>Total funds</b>			<u>104,121</u>		<u>78,190</u>

The Balance Sheet continues on the following page.

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**As at 31 December 2022**

**Trustee statements required by the Companies Act 2006**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 December 2022.
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
  - (2) preparing financial statements 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 profit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 17 April 2023 and signed on its behalf by

**Jeffrey Trinklein**  
**Director**

**Conrad Hans Volker**  
**Director**

**Company number: 7034897**

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**1. Accounting policies**

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Lutheran Church in Great Britain Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% straight line
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**1.5 Debtors and Creditors**

These are recognised at transaction price.

**1.6 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorizing these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**2. Voluntary Income**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
CLC PSS	-	18,011	18,011	18,011
CLC PSS Nottingham Uni (salary subsidy)	-	18,958	18,958	12,064
CLC - Bishops grant	-	13,068	13,068	337
CLC - Special Needs and COVID Grants	-	89	89	10,850
CLC - Dean's Grant	-	2,000	2,000	-
CLC - Rental Support Grant	-	3,600	3,600	3,600
CLC - Chaplain Asst Leeds J Nelson	-	2,000	2,000	1,375
CLC - M Suld Bishop's Assistant Grant	-	23,959	23,959	11,276
LWF Grants	-	-	-	2,499
CLC Racial Justice Grant	-	5,000	5,000	5,000
SLA: Trinity & St Paul's P Hlawiczka	-	10,672	10,672	14,524
SLA - GAK M Sants	-	4,076	4,076	3,653
LWF SALC grant	-	4,072	4,072	-
Pastor Retreat	1,170	-	1,170	783
SLA St Luke's J Nelson	-	10,949	10,949	-
PLCS funds managed by LCiGB	-	3,950	3,950	5,118
SLA St Luke's W Jagucki	-	5,102	5,102	-
Membership fees	14,370	-	14,370	13,262
Admin services/support	1,061	-	1,061	611
Gift Aid Unrestricted	-	-	-	-
Employment allowance	-	-	-	2,330
Fundraising and donations	194	-	194	315
	<b><u>16,795</u></b>	<b><u>125,506</u></b>	<b><u>142,301</u></b>	<b><u>105,608</u></b>

**3. Investment income**

	2022 Total	2021 Total
	£	£
Bank interest	70	-
	<b><u>70</u></b>	<b><u>-</u></b>



**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 December 2022**

**4. Costs of charitable activities – by fund type**

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Charitable activities	<u>9,745</u>	<u>105,206</u>	<u>114,951</u>	<u>89,904</u>
	<u><b>9,745</b></u>	<u><b>105,206</b></u>	<u><b>114,951</b></u>	<u><b>89,904</b></u>

**5. Governance costs**

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Governance costs	<u>1,489</u>	-	<u>1,489</u>	<u>99</u>
	<u><b>1,489</b></u>	-	<u><b>1,489</b></u>	<u><b>99</b></u>

**6. Net outgoing resources for the year**

	2022 £	2021 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	-	-
Independent examiner's fee	<b>1,290</b>	1,290

**7. Employees**

**Employment costs**

	2022 £	2021 £
Wages and salaries	<u>69,308</u>	<u>47,098</u>

No employee received emoluments of more than £60,000 (2021: None).

During the year directors' remuneration totaling £40,194 (2021: £35,857) was paid.

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2022 Number	2021 Number
<u>4</u>	<u>2</u>

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

	Office Equipment £	Total £
<b>9. Tangible fixed assets</b>		
<b>Cost</b>		
At 1 January 2022	1,312	1,312
Additions	-	-
At 31 December 2022	1,312	1,312
<b>Depreciation</b>		
At 1 January 2022	1,312	1,312
Charge for the year	-	-
At 31 December 2022	1,312	1,312
<b>Net book value</b>		
At 31 December 2022	-	-
At 31 December 2021	-	-

**10. Debtors**

	2022 £	2021 £
Other debtors	<u>26,887</u>	<u>6,767</u>

**11. Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	<u>1,404</u>	<u>1,549</u>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**12. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:			
Tangible fixed assets	-	-	-
Current assets	63,043	42,482	105,525
Current liabilities	<u>(1,404)</u>	<u>-</u>	<u>(1,404)</u>
	<u>61,639</u>	<u>42,482</u>	<u>104,121</u>

**13. Unrestricted funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
General fund	<u>56,171</u>	<u>16,865</u>	<u>(11,234)</u>	<u>(163)</u>	<u>61,639</u>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended December 2022**

**14. Restricted funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Lutheran Council of Great Britain (Bishop support)	3,434	13,068	(9,846)	-	6,654
CLC Dean's Support Grant	709	2,000	(993)	-	1,716
CLC - Pastors' Salary Support Grant	-	18,011	(18,174)	163	-
CLC—Chaplaincy Nottingham Uni	2,052	18,958	(11,651)	-	9,362
CLC- M Suld Bishop's Assistant Grant	-	23,959	(18,035)	-	5,924
CLC Chaplaincy Asst. Leeds Uni	2,511	2,000	(3,292)	-	1,219
CLC Rental Support Grants		3,600	(3,600)	-	-
CLC - Special Needs Grant	-	89	-	-	89
CLC Racial Justice Grant	5,000	5,000	(1,284)	-	8,716
Lutheran Council of Great Britain (Mission & Dev)	844	-	(575)	-	269
LWF GNC - IT and racial Justice Youth Grants	2,499	-	-	-	2,499
Martin Luther Bund web upgrade grant 2019	228	-	(172)	-	56
Polish Lutheran N Trust Grant	1,892	-	-	-	1,892
SLA Trinity & St Paul P Hlawiczka	55	10,672	(10,654)	-	72
SLA GAK M Sants	-	4,076	(4,076)	-	-
SLA St Luke's J Nelson	-	10,949	(10,949)	-	-
SLA St Luke's W Jagucki	-	5,102	(5,102)	-	-
PLCS Funds held by LCiGB	2,795	3,950	(2,731)	-	4,014
LWF SALC Grant	-	4,072	(4,072)	-	-
	<u>22,019</u>	<u>125,506</u>	<u>(105,206)</u>	<u>163</u>	<u>42,482</u>

In 2020 £7,500 (89,300 NOK) was paid to the Bishop's bank account in Norway to facilitate payment of allowance and travel expenditure. A further transfer of £7,500 (85,290 NOK) was made in 2022 and at 31/12/22 a balance of 17,314 NOK remained (£1,370 approx). Bishop Tor has travelled regularly between Oslo and London, and also travelled to Poland and Finland, and travelled extensively in England.

In 2021 Polish Lutheran Congregation South (PLCS) transferred their funds to LCiGB and asked LCiGB to administer the funds. The funds are held as restricted funds and at 31 December 2022 the balance is £4,014.

**Lutheran Church in Great Britain Limited  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended December 2022**

**15. Transactions with trustees**

During 2022, a total of £2,613 - (2021 £2,458) was paid to 3 trustees as directly reimbursable expenses against receipts for actual costs only.

The total includes mainly travel to meetings to London several times a year from all over UK to carry out their voluntary duties, but also amounts for postage stamps and photocopying

**Lutheran Church in Great Britain Limited**  
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The following pages do not form part of the statutory accounts.

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 December 2022**

	2022	2021
	£	£
<b>Incoming resources</b>		
Incoming resources from generating funds:		
<b><i>Voluntary income</i></b>		
CLC- Salary subsidy	18,011	18,011
CLC PSS Nottingham Uni (Salary subsidy)	18,958	12,064
CLC -Bishops Grant	13,068	337
CLC - Dean's Grant	2,000	-
CLC - Rental Support Grant	3,600	3,600
CLC - Chaplain Asst Leeds J Nelson	2,000	1,375
LWF Racial Justice Youth Grant	-	2,499
PLCS Funds managed by LCiGB	3,950	5,118
SLA: Trinity & St Paul's Hlawiczka	10,672	14,524
SLA St Luke's J Nelson	10,949	-
SLA St Luke's W Jagucki	5,102	
CLC Special Needs and Covid Grants	89	10,850
CLC M Suld Bishop's Assistant Grant	23,959	11,276
CLC Racial Justice Grant	5,000	5,000
LWF SALC Grant	4,072	-
Pastors retreat	1,170	783
SLA – GAK M Sants	4,076	3,653
Membership fees	14,370	13,262
Admin services	1,061	611
Gift Aid unrestricted	-	-
Employment allowance	-	2,330
Fundraising and donations	194	315
	<u>142,301</u>	<u>105,608</u>
<b><i>Investment income</i></b>		
Bank interest	70	-
<b>Total incoming resources from generating funds</b>	<u>142,371</u>	<u>105,608</u>
<b>Total incoming resources</b>	<u>142,371</u>	<u>105,608</u>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 December 2022**

<b>Resources expended</b>	<b>2022</b>		<b>2021</b>
	<b>£</b>		<b>£</b>
<b>Charitable activities</b>			
<b>Charitable activities</b>			
<i>Support costs</i>			
Salaries and Honoraria	69,308	47,097	
Salary Grants to Congregations	18,174	18,012	
CLC Racial Justice Grant	1,284	-	
CLC Rental Support Grant	3,600	3,600	
CLC Mission & Development Grant	575	-	
CLC Dean's Grant	993	514	
CLC Special Needs ( IT & Covid Grants)	-	10,850	
Pastors' retreat	1,889	1,272	
PLCS Funds managed by LCiGB	681	671	
Project- Congregational Corby Anniversary	-	2,013	
Martin Luther Bund	172	193	
LWF German Committee	-	1,200	
Office expenses	1,560	1,404	
Bishop's expenses	6,347	372	
Administrative meetings	786	194	
LWF SALC grant	4,072	-	
Professional fees	13	13	
Project- Events, ordinations	988	-	
Independent examiners fee	1,290	1,290	
Fees and memberships	3,014	1,032	
Bank charges	206	177	
Office equipment depreciation	-	-	
	<u>114,951</u>		<u>89,904</u>
<b>Charitable activities total expenditure</b>	<u>114,951</u>		<u>89,904</u>
<b>Governance costs</b>			
Governance costs	<u>1,489</u>	<u>99</u>	
	<u>1,489</u>		<u>99</u>
<b>Total governance costs</b>	<u>1,489</u>		<u>99</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>25,931</u>		<u>15,605</u>



# Lutheran Church in Great Britain Limited 2022 - updated 17.4.23

Final Audit Report

2023-04-17

Created:	2023-04-17
By:	Laura Brown (lbrown@hwca.com)
Status:	Signed
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**Lutheran Church in Great Britain Limited  
(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1137050	
<b>Company registration number</b>	7034897	
<b>Business address</b>	Flat 2 4 Sandwich Street London WC1H 9PL	
<b>Registered office</b>	Flat 2 4 Sandwich Street London WC1H 9PL	
<b>Trustees</b>	Jeffrey Trinklein	Chair
	Rev Paulina Hlawiczka	
	Rakesh Patel (Resigned 23 April 2022)	
	Bishop Tor Jorgensen	
	Dean Eliza Zikmane	
	Sesulelo Kehle	Secretary
	Meelis Suld	
	Anita Gajdacz	
	Conrad Hans Volker	Treasurer
<b>Accountants</b>	Haines Watts Kingston LLP Aissela 46 High Street Esher Surrey KT10 9QY	
<b>Bankers</b>	CAF Bank Limited Kings Hill Avenue West Malling Kent ME19 4JQ	

**Lutheran Church in Great Britain Limited  
(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Lutheran Church in Great Britain Limited.**

I report on the accounts of Lutheran Church in Great Britain Limited for the year ended 31 December 2022 set out on pages 20 to 29.

**Respective responsibilities of trustees and Independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that 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. It is my responsibility to examine the accounts under section 145 of the 2011 Act and follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

**Basis of Independent examiner's statement**

My examination was carried out in accordance with the General Directions 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 matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements;
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting Charities and Reporting by Charities.

have not been met; or

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

  
Haines Watts (Apr 17, 2023 16:04 GMT+1)

C G Collins FCCA  
For and on behalf of  
Haines Watts Kingston LLP  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

Date 17 April 2023

**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	16,795	125,506	142,301	105,608
Involuntary income	3	<u>70</u>	<u>-</u>	<u>70</u>	<u>-</u>
<b>Total Incoming resources</b>		<b><u>16,865</u></b>	<b><u>125,506</u></b>	<b><u>142,371</u></b>	<b><u>105,608</u></b>
<b>Resources expended</b>					
Charitable activities	4	9,745	105,206	114,951	89,904
Governance costs	5	<u>1,489</u>	<u>-</u>	<u>1,489</u>	<u>99</u>
<b>Total resources expended</b>		<b><u>11,234</u></b>	<b><u>105,206</u></b>	<b><u>116,440</u></b>	<b><u>90,003</u></b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>5,631</b>	<b>20,300</b>	<b>25,931</b>	<b>15,605</b>
Transfer between funds		<u>(163)</u>	<u>163</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds/Net Income/(expenditure) for the year</b>		<b>5,468</b>	<b>20,463</b>	<b>25,931</b>	<b>15,605</b>
Total funds brought forward		<u>56,171</u>	<u>22,019</u>	<u>78,190</u>	<u>62,585</u>
<b>Total funds carried forward</b>		<b><u>61,639</u></b>	<b><u>42,482</u></b>	<b><u>104,121</u></b>	<b><u>78,190</u></b>

**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Balance sheet**  
**as at 31 December 2022**

	<b>Notes</b>	<b>£</b>	<b>2022 £</b>	<b>£</b>	<b>2021 £</b>
<b>Fixed assets</b>					
Tangible assets	9		-		-
<b>Current assets</b>					
Debtors	10	26,887		6,767	
Cash at bank and in hand		<u>78,638</u>		<u>72,972</u>	
		105,525		79,739	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,404)</u>		<u>(1,549)</u>	
<b>Net current assets</b>			<u>104,121</u>		<u>78,190</u>
<b>Net assets</b>			<u>104,121</u>		<u>78,190</u>
<b>Funds</b>	12				
Restricted income funds			42,482		22,019
Unrestricted income funds			<u>61,639</u>		<u>56,171</u>
<b>Total funds</b>			<u>104,121</u>		<u>78,190</u>

The Balance Sheet continues on the following page.

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**As at 31 December 2022**

**Trustee statements required by the Companies Act 2006**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 December 2022.
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
  - (2) preparing financial statements 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 profit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 17 April 2023 and signed on its behalf by

**Jeffrey Trinklein**  
**Director**

**Conrad Hans Volker**  
**Director**

**Company number: 7034897**

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**1. Accounting policies**

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Lutheran Church in Great Britain Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% straight line
------------------	---	-------------------

**1.5 Debtors and Creditors**

These are recognised at transaction price.

**1.6 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorizing these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 December 2022**

**2. Voluntary Income**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
CLC PSS	-	18,011	18,011	18,011
CLC PSS Nottingham Uni (salary subsidy)	-	18,958	18,958	12,064
CLC - Bishops grant	-	13,068	13,068	337
CLC - Special Needs and COVID Grants	-	89	89	10,850
CLC - Dean's Grant	-	2,000	2,000	-
CLC - Rental Support Grant	-	3,600	3,600	3,600
CLC - Chaplain Asst Leeds J Nelson	-	2,000	2,000	1,375
CLC - M Suld Bishop's Assistant Grant	-	23,959	23,959	11,276
LWF Grants	-	-	-	2,499
CLC Racial Justice Grant	-	5,000	5,000	5,000
SLA: Trinity& St Paul's P Hlawiczka	-	10,672	10,672	14,524
SLA - GAK M Sants	-	4,076	4,076	3,653
LWF SALC grant	-	4,072	4,072	-
Pastor Retreat	1,170	-	1,170	783
SLA St Luke's J Nelson	-	10,949	10,949	-
PLCS funds managed by LCiGB	-	3,950	3,950	5,118
SLA St Luke's W Jagucki	-	5,102	5,102	-
Membership fees	14,370	-	14,370	13,262
Admin services/support	1,061	-	1,061	611
Gift Aid Unrestricted	-	-	-	-
Employment allowance	-	-	-	2,330
Fundraising and donations	194	-	194	315
	<b><u>16,795</u></b>	<b><u>125,506</u></b>	<b><u>142,301</u></b>	<b><u>105,608</u></b>

**3. Investment income**

	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>
Bank interest	70	-
	<b><u>70</u></b>	<b><u>-</u></b>



**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 December 2022**

**4. Costs of charitable activities – by fund type**

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Charitable activities	<u>9,745</u>	<u>105,206</u>	<u>114,951</u>	<u>89,904</u>
	<u><b>9,745</b></u>	<u><b>105,206</b></u>	<u><b>114,951</b></u>	<u><b>89,904</b></u>

**5. Governance costs**

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Governance costs	<u>1,489</u>	-	<u>1,489</u>	<u>99</u>
	<u><b>1,489</b></u>	-	<u><b>1,489</b></u>	<u><b>99</b></u>

**6. Net outgoing resources for the year**

	2022 £	2021 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	-	-
Independent examiner's fee	<b>1,290</b>	1,290

**7. Employees**

**Employment costs**

	2022 £	2021 £
Wages and salaries	<u>69,308</u>	<u>47,098</u>

No employee received emoluments of more than £60,000 (2021: None).

During the year directors' remuneration totaling £40,194 (2021: £35,857) was paid.

**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 December 2022**

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2022 Number	2021 Number
<u>4</u>	<u>2</u>

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

	Office Equipment £	Total £
<b>9. Tangible fixed assets</b>		
<b>Cost</b>		
At 1 January 2022	1,312	1,312
Additions	-	-
At 31 December 2022	1,312	1,312
<b>Depreciation</b>		
At 1 January 2022	1,312	1,312
Charge for the year	-	-
At 31 December 2022	1,312	1,312
<b>Net book value</b>		
At 31 December 2022	-	-
At 31 December 2021	-	-

**10. Debtors**

	2022 £	2021 £
Other debtors	<u>26,887</u>	<u>6,767</u>

**11. Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	<u>1,404</u>	<u>1,549</u>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**12. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:			
Tangible fixed assets	-	-	-
Current assets	63,043	42,482	105,525
Current liabilities	<u>(1,404)</u>	<u>-</u>	<u>(1,404)</u>
	<u>61,639</u>	<u>42,482</u>	<u>104,121</u>

**13. Unrestricted funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
General fund	<u>56,171</u>	<u>16,865</u>	<u>(11,234)</u>	<u>(163)</u>	<u>61,639</u>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended December 2022**

**14. Restricted funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Lutheran Council of Great Britain (Bishop support)	3,434	13,068	(9,846)	-	6,654
CLC Dean's Support Grant	709	2,000	(993)	-	1,716
CLC - Pastors' Salary Support Grant	-	18,011	(18,174)	163	-
CLC—Chaplaincy Nottingham Uni	2,052	18,958	(11,651)	-	9,362
CLC- M Suld Bishop's Assistant Grant	-	23,959	(18,035)	-	5,924
CLC Chaplaincy Asst. Leeds Uni	2,511	2,000	(3,292)	-	1,219
CLC Rental Support Grants		3,600	(3,600)	-	-
CLC - Special Needs Grant	-	89	-	-	89
CLC Racial Justice Grant	5,000	5,000	(1,284)	-	8,716
Lutheran Council of Great Britain (Mission & Dev)	844	-	(575)	-	269
LWF GNC - IT and racial Justice Youth Grants	2,499	-	-	-	2,499
Martin Luther Bund web upgrade grant 2019	228	-	(172)	-	56
Polish Lutheran N Trust Grant	1,892	-	-	-	1,892
SLA Trinity & St Paul P Hlawiczka	55	10,672	(10,654)	-	72
SLA GAK M Sants	-	4,076	(4,076)	-	-
SLA St Luke's J Nelson	-	10,949	(10,949)	-	-
SLA St Luke's W Jagucki	-	5,102	(5,102)	-	-
PLCS Funds held by LCiGB	2,795	3,950	(2,731)	-	4,014
LWF SALC Grant	-	4,072	(4,072)	-	-
	<u>22,019</u>	<u>125,506</u>	<u>(105,206)</u>	<u>163</u>	<u>42,482</u>

In 2020 £7,500 (89,300 NOK) was paid to the Bishop's bank account in Norway to facilitate payment of allowance and travel expenditure. A further transfer of £7,500 (85,290 NOK) was made in 2022 and at 31/12/22 a balance of 17,314 NOK remained (£1,370 approx). Bishop Tor has travelled regularly between Oslo and London, and also travelled to Poland and Finland, and travelled extensively in England.

In 2021 Polish Lutheran Congregation South (PLCS) transferred their funds to LCiGB and asked LCiGB to administer the funds. The funds are held as restricted funds and at 31 December 2022 the balance is £4,014.

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended December 2022**

**15. Transactions with trustees**

During 2022, a total of £2,613 - (2021 £2,458) was paid to 3 trustees as directly reimbursable expenses against receipts for actual costs only.

The total includes mainly travel to meetings to London several times a year from all over UK to carry out their voluntary duties, but also amounts for postage stamps and photocopying

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

The following pages do not form part of the statutory accounts.

**Lutheran Church in Great Britain Limited**  
(A company limited by guarantee)

**Detailed statement of financial activities**

**For the year ended 31 December 2022**

	2022	2021
	£	£
<b>Incoming resources</b>		
Incoming resources from generating funds:		
<b><i>Voluntary income</i></b>		
CLC- Salary subsidy	18,011	18,011
CLC PSS Nottingham Uni (Salary subsidy)	18,958	12,064
CLC -Bishops Grant	13,068	337
CLC - Dean's Grant	2,000	-
CLC - Rental Support Grant	3,600	3,600
CLC - Chaplain Asst Leeds J Nelson	2,000	1,375
LWF Racial Justice Youth Grant	-	2,499
PLCS Funds managed by LCiGB	3,950	5,118
SLA: Trinity & St Paul's Hlawiczka	10,672	14,524
SLA St Luke's J Nelson	10,949	-
SLA St Luke's W Jagucki	5,102	
CLC Special Needs and Covid Grants	89	10,850
CLC M Suld Bishop's Assistant Grant	23,959	11,276
CLC Racial Justice Grant	5,000	5,000
LWF SALC Grant	4,072	-
Pastors retreat	1,170	783
SLA – GAK M Sants	4,076	3,653
Membership fees	14,370	13,262
Admin services	1,061	611
Gift Aid unrestricted	-	-
Employment allowance	-	2,330
Fundraising and donations	194	315
	<u>142,301</u>	<u>105,608</u>
<b><i>Investment income</i></b>		
Bank interest	70	-
<b>Total incoming resources from generating funds</b>	<u>142,371</u>	<u>105,608</u>
<b>Total incoming resources</b>	<u>142,371</u>	<u>105,608</u>

**Lutheran Church in Great Britain Limited**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 December 2022**

<b>Resources expended</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
<b>Charitable activities</b>		
<i>Support costs</i>		
Salaries and Honoraria	69,308	47,097
Salary Grants to Congregations	18,174	18,012
CLC Racial Justice Grant	1,284	-
CLC Rental Support Grant	3,600	3,600
CLC Mission & Development Grant	575	-
CLC Dean's Grant	993	514
CLC Special Needs ( IT & Covid Grants)	-	10,850
Pastors' retreat	1,889	1,272
PLCS Funds managed by LCiGB	681	671
Project- Congregational Corby Anniversary	-	2,013
Martin Luther Bund	172	193
LWF German Committee	-	1,200
Office expenses	1,560	1,404
Bishop's expenses	6,347	372
Administrative meetings	786	194
LWF SALC grant	4,072	-
Professional fees	13	13
Project- Events, ordinations	988	-
Independent examiners fee	1,290	1,290
Fees and memberships	3,014	1,032
Bank charges	206	177
Office equipment depreciation	-	-
	<u>114,951</u>	<u>89,904</u>
<b>Charitable activities total expenditure</b>	<u>114,951</u>	<u>89,904</u>
<b>Governance costs</b>		
Governance costs	<u>1,489</u>	<u>99</u>
	<u>1,489</u>	<u>99</u>
<b>Total governance costs</b>	<u>1,489</u>	<u>99</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>25,931</u>	<u>15,605</u>









# Lutheran Church in Great Britain Limited 2022 - updated 17.4.23

Final Audit Report

2023-04-17

Created:	2023-04-17
By:	Laura Brown (lbrown@hwca.com)
Status:	Signed
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-  Signer ccollins@hwca.com entered name at signing as Haines Watts  
2023-04-17 - 15:04:40 GMT
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