

Lutheran Church in Great Britain Limited

(Limited by guarantee)



ANNUAL REPORT AND ACCOUNTS

Year ended 31 December 2023

Company registration number 7034897

Charity registration number 1137050

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

YEAR ENDED 31 DECEMBER 2023

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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) takes pleasure in presenting the report and examined financial statements of the Church for the year ended 31 December 2023.

REFERENCE AND 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 Trident House, 46-48 Webber Street, London, SE1 8QW.

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. Eight congregations are affiliated to the LCiGB, located in various parts of England and Scotland.

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 2023 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 2023, the member congregations of the LCiGB were as follows:

- St Anne's Lutheran Church, London (English and Swahili ministry)
- Christ the King, London (representing the congregations formerly constituting the Polish Lutheran Congregations South, following the 2023 consolidation of St. John's, High Wycombe into 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 (St. Matthew's and St. Martin's merged with St. Luke's in October 2023) (English and Polish ministry)
- 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, the Universities of Leeds and Leeds Trinity, the University of Nottingham (Wednesday and Thursday weekly activities) and the University of Birmingham, under the supervision of LCiGB clergy and member congregations. In London there is Lutheran presence at several universities and locations where regular worship takes place under the supervision of the LCiGB clergy. Regular worship under the supervision of LCiGB clergy also occurs in Manchester (where Lutherans are worshipping monthly as St. Martin's), Harrogate and Edinburgh. A weekly service also takes place at the LCiGB headquarters in Southwark, at noon on Tuesdays, jointly with the CLC.

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 2023 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 Süld

Ms. Anita Gajdacz

Throughout 2023 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 ordinations of Wilkins Tang and Rebecca Daniel and the annual Synod of the LCiGB, held at Trident House in London. He took part in Council meetings throughout the year, held at London and Leeds, and attended Ministerium meetings held in Leeds and London and was able to attend services in Leeds, Manchester, Nottingham and London. Nottingham, Liverpool, Corby, and London (Christ the King). In addition Bishop Tor also attended the LWF's Pre-Assembly in Oxford in March and the full Assembly in Krakow in the autumn of 2023. He also took part in CTE's Fourth Presidency service in London at the Finnish Church later in the year. The CLC held a joint Thanksgiving service with the International Lutheran Student Centre at St Mary's German Church in London, which Bishop Tor was glad to attend. Other ecumenical and inter-Lutheran services he attended throughout the year include: the Baltic Remembrance service at St James's Church in Piccadilly London, the Evensong service and reception at Westminster Abbey for members of the Anglican-Lutheran society and a joint visit with CLC to Westfield House, Cambridge by the invitation of the Evangelical Lutheran Church of England's Chairman, George Samiec.

Due to the new way of gathering since the pandemic, the Council holds its meetings in a hybrid style, both via Zoom and in person where possible. The Council held one fully remote meeting in March, one hybrid meeting in June at St Luke's Leeds and via Zoom, and two in person meetings in London in September (St Anne's) and December 2023 (Trident House).

During 2023, the LCiGB continued the effort begun in 2022 to elect a new Bishop. Several candidates were nominated for the post of Bishop. Since this election marked the first time that the LCiGB had a contested election for Bishop, the LCiGB developed protocols for the election that involved the formation of a search committee; interviews of the candidates by the Council; an introduction of the candidates over Zoom; and ultimately an election. At the Annual General Meeting in April 2023, Rev. Dr. Jaakko Rusuma was chosen as the Bishop-elect, but he resigned several months after the election and before taking up the post. Consequently, a special general meeting of the LCiGB was held in September 2023, at which Rev. Paulina Hlawiczka-Trotman was elected Bishop. She assumed her duties in 2024 following a consecration service held in Nottingham in January 2024.

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: Pr Meelis Sild

Principal advisers

Bankers

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

Examination of accounts

Cooper Parry Advisory Limited

Aissela Date April 2024
46 High Street
Esher
Surrey
KT10 9QY

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 in March, June, July and October, with many of these meetings taking advantage of the online capabilities at Trident House. The fall meeting was held as a 2-day session in London and included in depth training on Racial Justice held by Rev Arlington Trotman, a Supernumerary Methodist Minister.

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 September 2023 the LCiGB held an ordination service for Wilkins Tang and Rebecca Daniel at St Anne's Lutheran Church in London. The Church is very pleased that Wilkins has continued his pastoral work as the new Pastor in charge at the London Chinese Lutheran Church and Rebecca received a call from the Lutheran Council of Great Britain to continue her work as their now ordained student chaplain.

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 Wilkins and Rebecca and began the process with another candidate that will hopefully lead to ordination in the near future.

AGM and Church Synod

The AGM and annual national Church Synod was held at Trident House on 22nd April, 2023 under the theme, "Circle of Hope and Unity". Scores of voting members, including the active pastors, congregational representatives, guests and local hosts, attended.

At the AGM, the Synod voted for a Bishop to replace Bishop Tor Berger Jørgensen, who had announced his intention to retire. The Bishop-elect later resigned before taking up the post, necessitating the need for a Special General Meeting on 23 September 2023, at which Rev. Paulina Hwaliczka-Trotman was chosen as the Bishop-electa.

The AGM also marked the adoption by the LCiGB of the Ministerium's Common Statement on Human Sexuality and Relationships. The Common Statement had been considered previously by the Ministerium in 2008 and 2013, and in 2022 a group among the Ministerium was established to review and revise the Common Statement. It was accepted by the Ministerium on 4 March 2023, was presented to the Council for approval in March 2023, and ultimately was approved at the AGM.

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 2023 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 2023, 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 2023 grants totalling £44,890 were made: £22,669 was given to congregations to subsidise the salaries of their pastors, £6,680 was given as rental support, and £12,755 for Chaplaincy secondment to Nottingham University and £2,786 for Chaplaincy Assistant at Leeds University. In addition, the LCiGB managed restricted grants as to which further expenditures totalled £30,900.

In 2023, 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 and took part in an advanced training course in the autumn of 2023.

Only two LCiGB congregations currently have charity status, and Trinity Lutheran Church has applied to HMRC and are awaiting a response.

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 2023, the LCiGB provided:

- grants totalling £44,890 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 2023, the clergy of the LCiGB included persons originally from Malaysia, Latvia, Estonia, Poland, Tanzania, Belgium, India, Hong Kong and the USA, as well as from Britain. Bishop Tor Berger Jørgensen is from Norway, while Dean Eliza Zikmane is from Latvia.

During 2023, the LCiGB supported chaplains at some universities, giving advice and spiritual support. The LCiGB continued to cooperate with Pastor Rebecca Daniel, the newly ordained chaplain at the International Lutheran Student Centre (ILSC) in London. Pastor 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 continued 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.

Women

A group of women from various congregations across the LCiGB have been coming together for fellowship, worship, prayer, and recreation at an annual retreat for over 30 years! This pan-LCiGB retreat 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. Following the pandemic, women’s retreats resumed as normal in 2021 and have been held each Autumn since at a Christian retreat centre in the Cotswolds. In addition to the formal retreat programme (led by both clergy and lay members through various years), each retreat has also included a craft or creative

activity led by Ms. Tracy Maroske (St. Anne's Lutheran Church), a time for fellowship such as trivia or board games, and an important annual update on the upcoming theme for the Women's World Day of Prayer led by Ms. Margaret Pickford (Trinity Lutheran Church, Nottingham). In 2023, Pastor Laura Haupt led the retreat on the theme of "Finding Yourself in God's Story: Understanding our call to discipleship today through the stories of scripture." Pastor Rebecca Daniel served as preacher and worship leader for the event. The women of the LCiGB look forward to the next retreat to be held October 18-20, 2024 which will focus on our necessary rest and renewal in the Lord. Any woman (of any age or congregation) is welcome to participate.

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 where possible. Pastor Paulina Hlawiczka-Trotman and Ms. Sesulelo 'Sue' Kehle serve as co-chairs, Pastor Sarah Farrow serves as the secretary, and other members during 2023 include Pastor Moses Shonga, Pr Meelis Sued, 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 shared experiences, discussed in length about the definitions of racism, and undertook a variety of online training 2020 - 2022 to be equipped for further work. 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).

With two grants provided by the CLC and the LWF, the group prepared the in-person training sessions for group members and another in-person training sessions for the LCiGB Clergy, which have been received with great interest and need for later work within the church councils and the congregations.

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 2023 the Facebook site connected about 1350 people from around the world, increasing by 150 in a year. The number of people reached increased from 6700 in the beginning of 2023 to 14100 by the end of the year, reflecting a steady increase in its presence on Facebook.

The LCiGB website www.lutheranchurch.co.uk received 8819 visits (8224 in 2022), with 82% new visitors, about 98% of them one-time visitors. Average visit length 1:41 min. 50% of traffic came from Google search, followed by direct visits (28%) and social media (17%). Half of the visits were from the UK, followed by the US, Finland, Poland and Germany. From the Google search engine the website was visited 4900 times. In total the website got 269,000 impressions meaning that many people saw the website among other search results. Most traffic came from general Lutheran church terms. When it comes to people within LCiGB, the most popular was Rev Paulina Hlawiczka-Trotman, who was searched 1300+ times, followed by Bishop Munib, Rev Meelis Sued and Rev Jaakko Rusama.

Rev Meelis Söld has been responsible for the website development and maintenance together with Strat Ltd (Formerly 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 and BBC World News as a voice for migrants as well as contemporary topics such as Brexit aftermath, racial justice, 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.

Churchdesk

In 2023 the LCiGB started to use Churchdesk (CD) software to improve both internal and external communication. So far two congregations have started to use Churchdesk to keep records of their members and send out communications. The different LCiGB groups and committees use the system to store their documents and share information. Recently the integration of the Churchdesk calendar with our website has been completed, making it simple to display congregational events on the LCiGB web.

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 has an average of 1350 followers.
- The LCiGB website received 8819 unique visits in 2023.
- Communications strategy continued.

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 150 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 interfaith relations, theology, aid and development and mission. Its secretariat is in Geneva, Switzerland.

LCiGB continued its close contacts with the LWF during 2023. LCiGB was the host church for the LWF European Pre-Assembly which took place in Oxford in March 2023. Furthermore, the LCiGB nominated Dr. Anna Krauss, a member of St. Anne's, to the Council of the LWF, and she was elected at the 2023 Assembly to a six-year term on the Council. The LCiGB also thanks the LWF for its generous financial support in 2023 in the form of a £3771.01 grant to assist Trinity with its Spring fundraising project.

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, 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 led 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 LCiGB is represented by Bishop Tor Berger Jørgensen in the Primates' group and by Rev Meelis Sued in the Porvoo Contact Group.

In the Church of England's Porvoo Panel the LCiGB is represented by the Bishop, yet LCiGB Dean Eliza Zikmane is participating as the contact person of the Baltic countries, and Rev Meelis Sued as the CLC contact.

The LCiGB also continued its cooperation with the United Reform Church during 2023.

In spring the LCiGB along with the CLC, hosted the Lutheran World Federation's (LWF) European Pre-Assembly, in Mansfield College, Oxford. Thereafter in September the LCiGB also participated with Bishop Tor Berger Jørgensen, Rev Paulina Hławiczka-Trotman, Rev Rebecca Daniel, Rev Meelis Sued, Rev Jo Jan Vandenheede and Dr Anna Krauss in the LWF General Assembly in Krakow, Poland. Dr Anna Krauss was nominated by the LCiGB as a candidate for the LWF Council member and was elected into that role.

Through the CLC, the LCiGB is part of Churches Together in England, and Churches Together in Britain and Ireland. In 2023, Dr Anna Krauss became the President of the CTE 4th Presidency Group and Rev Meelis Sued became the member of CTE Enabling Group.

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 2023, fundraising and donations raised funds for LCiGB, and the total unrestricted amount raised for the work of the church was £15,443. During 2023, the trustees continued to consider 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 2023 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, e-bulletins 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 £10,150 to LCiGB for Bishop's expenses and allowance and £1,200 for Dean's expenses and allowance.
- CLC also paid a grant of £13,184 for the support of the Chaplaincy at Nottingham University, £19,261 for the post of Assistant to the Bishop, £2,060 for Chaplaincy at Leeds Universities, £3,600 to help a congregation with rental costs, £5,000 towards the Racial Justice project and £2,794 towards Special Needs Grant.
- 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 2023 in the aggregate amount of £13,908. The level of these donations decreased by of £462 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 2023, the LCiGB held unrestricted reserves of £58,594.

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 22.

CHAIR'S PERSPECTIVES FOR THE FUTURE

2023 was a groundbreaking year for the LCiGB. After a long process, the LCiGB elected Rev. Paulina Hlawiczka-Trotman as its new Bishop, with her consecration taking place in January 2024. She became the first Polish woman in history to serve as a bishop.

The LCiGB also welcomed two new pastors into the Ministerium with the ordination of Rebecca Daniel and Wilkins Tang. The ordination took place at a festive service and celebration at St. Anne's in London on 23 September 2023.

The Ministerium of the LCiGB also adopted (after 15 years of deliberation) a Common Statement on Human Sexuality and Relationships, memorialising the LCiGB's tradition of inclusion and diversity. The Common Statement retains the flexibility of individual congregations to take different approaches within their congregations so long as they respect the bedrock LCiGB statement of faith that affirms the God-given human dignity of all people.

Finally, one of our own, Dr. Anna Krauss, has been elected to the Council of the Lutheran World Federation. This six-year appointment offers the LCiGB an opportunity to witness the

workings of the LWF first hand, and will help the LCiGB build bridges within the broader Lutheran church for generations to come. We note that Dr. Krauss has also been named to the Executive Committee of the Council, giving her (and by extension the LCiGB) even more insight into LWF deliberations.

We are grateful for our achievements over the year, but we recognize that they would not be possible without the financial and administrative support of the Council of Lutheran Churches. We are also grateful for the support of the Lutheran World Federation, the Martin-Luther-Bund, and many other organisations.

Our challenges are many, but so are our opportunities. We are excited to see the future of the LCiGB under the leadership of Bishop Paulina.

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 Time for Everything

*"There is a time for everything,
and a season for every activity under the heavens".*

These famous words from the book of Ecclesiastes (3:1) have lived in my mind during the last year in a personal version: "It is a time to arrive, and a time to leave". The question from the "Search committee" back in the fall of 2018, and the "call" from the Synod the following spring, came as a total surprise, while I thought my time for resting had come ending my service in the Church of Norway three years earlier, turning 70 years of age by the end of 2015. Even living abroad in Norway, close to the main airport in Oslo though.

I will thank LCiGB for their courage to call an old man and a total stranger like me to be their 4th bishop. I promised three years. It has become almost five, and to me it has been one of the most interesting and developing periods in my life in accordance with the words: “*I know that there is nothing better for people than to be happy and to do good while they live*” (Eccl 3:12). Not all the years were happy. The Covid pandemic made most of 2020 and the following year very difficult for regular congregational work.

2023 has been an important year in the short history of LCiGB.

New LCiGB Bishop

First of all: we were able to arrange a proper “search-process” for the next bishop, not without some challenges though, ending with the inspiring consecration service for our own LCiGB pastor Paulina Hlawiczka Trotman in Nottingham on the 20th January this year (2024) to be the 5th bishop in our short history.

Ordinations

It is a sign of a church being alive that young people apply for serving as pastors in the Church. On September 9th Wilkins Tang was ordained to serve as the pastor of the London Chinese Lutheran Church, and Rebecca Daniel was ordained to serve as chaplain in the International Lutheran Student Centre under the Council of Lutheran Churches (CLC). Revd Tang received most of his education from Hong Kong, and Revd Daniel from India, showing the global perspective of the life and work of LCiGB and CLC.

Cooperation with the CLC

2023 has, indeed, been an important year for a closer cooperation between the Church (LCiGB) and the Council (CLC) after the opening of the Lutheran Centre in Trident House in London on Reformation Day the previous year (31st Oct 2022). Thanks to the direct support from CLC, LCiGB finally has an office with necessary meeting rooms and technical equipment.

LCiGB, as a member church in CLC, participated in the celebration of the 75th anniversary of CLC, with a jubilee service in the Norwegian Church on Reformation Day as the main event.

The establishment of Lutheran congregations in Great Britain, was partly a result of the cooperation between Lutherans inside the framework of CLC – which led to the creation of the United Lutheran Synod in Great Britain in 1961, which later changed its name to the Lutheran Church in Great Britain. Without the support of the CLC, the situation for the LCiGB would have been much more complicated—not just historically, but also presently.

Post-covid perspectives

Coming as a new bishop, my vision was to start a reflection period opening for processes to develop our congregations. Then came the pandemic, introducing restrictions on gatherings of people, and with heavy influence on regular church work. New ways were found, but the impact on the local, physical presence-based work became more difficult. I don't think we have recovered fully from that experience, and the future of LCiGB will depend on our

capacity to improve our regular Sunday-service life and our outreach to new people with the message of new life given us by the Grace of God in Jesus Christ.

We were happy to receive Meelis Süld, the Estonian theologian and communication-resource person, as a project leader for what we called a “Mapping Project” in Jan 2021.

Ecumenical inspirations for outreach

I think we have a lot to learn from activities and initiatives taken by other churches in the UK to reach people with the gospel. Becoming part of the CTE (Churches Together in England) and not the least our fellowship inside the Porvoo Communion, can be explored and give LCiGB important inspiration for this purpose.

Minority Church in an Anglican context

LCiGB and the Lutheran presence is a tiny minority in GB. But as Lutherans we have a special relationship with the Church of England as members of the Porvoo Communion. This relationship gives us a lot of opportunities for closer cooperation with CofE on all levels. But it seems to me that we have not been able to explore that as much as we should.

As a minority Church, and with our refugee-legacy (after WWII), it is interesting to observe the position of CofE as the “Established Church”, as we for instance have seen it expressed in the funeral of Queen Elizabeth II (2022) and the Coronation service of King Charles III (6th May 2023).

What is the role of an Established Church in our modern society? Even if the answer is basically the Church of England, the changing feelings and attitudes towards the “official” church will also affect us as a minority church. Personally, I am most impressed by the way leaders in that church, particularly the bishops, are focusing on important ethical issues, concerning immigration and refugees. The position of the Lord's Spiritual is extraordinary in an international context.

One difficult issue

One theological/ethical item which is difficult to handle, is the question of human sexuality and the acceptance of same-sex marriages. Our church has for a long time accepted such practice, which was confirmed last year by the Council and the Synod. But also, we are experiencing the challenges that C of E is facing with those who feel that this is contrary to the teaching of the Bible.

I must admit that this is one the most challenging situations we can face as churches, but through personal encounters from the perspectives of those who identify themselves as “LGBTQ”, my conclusion has been for the last 25 years that they must be received and fully integrated into the fellowship based on God's grace and love for us all. I am therefore happy that CLC has been able to initiate a group called “Lutherans Inclusive”.

A LWF-Year

Our LWF-relation (member since 1988) was confirmed in special ways during 2023. First, we accepted the challenge to arrange the LWF European Pre-assembly in March (21-24) at

Mansfield College [<https://2023.lwfassembly.org/assembly/pre-assemblies/regional-pre-assemblies/europe-pre-assembly>]. I consider this event to be a very successful one, due to good cooperation with the leadership in Geneva, and Mansfield College, and shared responsibilities between CLC and LCiGB.

Then LCiGB participated actively at the 13th *LWF General Assembly* in Krakow, Poland in the fall (September 13-19). This was the first such assembly under the leadership of a female general secretary, Dr Anne Burghardt, coming from one of the Eastern European Lutheran churches (The Estonian Evangelical Lutheran Church), with strong historical connections to the CLC and LCiGB. The theme of the Assembly proved to be both heart-searching and inspiring: “*One Body – One Spirit – One Hope*”.

Reminder: war in Europe

To me it was impressive both to be so close to the war-situation in Ukraine, even sitting next to bishop Pavlo Shvarts from the German Evangelical Lutheran Church in Ukraine during the conference, and to be visiting Auschwitz-Birkenau Concentration Camps for the first time. How was it possible to formulate an extinction programme like this in 1940s Germany – and how is it possible that Russia has started an offensive war against a neighbour nation in 2022 that extends to this day.

Delegation and election

Being one of the smallest member-churches, LCiGB has only one voting seat in the Assembly, but we had a delegation of 5 persons with different portfolios (delegation: Bishop Tor B Jørgensen (official delegate), Revd Paulina Hlawiczka and Revd Meelis Süld (advisors), Chaplain Rebecca Daniel (LWF) and Dr Anna Krauß (CLC/candidate for LWF-council)). It was an inspiring experience to get our candidate, Dr Anna Krauß, elected as one of the 49 members of the Council of LWF for the coming period. Bishop Walter was our last member, elected in 1997.

The End

Let me end with one more sentence of wisdom from the Eccl: “I know that everything God does will endure forever.” For everything God does, is part of His grace – which eventually will bring all things together in Jesus Christ.

Thank you for the years you have given me. And God bless LCiGB and bishop Paulina and all the rest of you.

Frogner, Norway, April 10th, 2024



Bishop Tor Berger Jørgensen

SIGNED BY ORDER OF THE BOARD

A handwritten signature in cursive script, appearing to read "Jeff Trinklein".

Mr. Jeffrey Trinklein (Chair)
DATE: 16/04/2024

A handwritten signature in cursive script, appearing to read "Conrad Volker".

Mr. Conrad Volker (Treasurer)
DATE: 16/04/2024

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

Legal and administrative information

Charity number	1137050
Company registration number	07034897
Business address	46-48 Webber Street London SE1 8QW
Registered office	46-48 Webber Street London SE1 8QW
Trustees	Jeffrey Trinklein Chair Bishop Paulina Hlawiczka Bishop Tor Jorgensen (resigned 20 January 2024) Dean Eliza Zikmane Sesulelo Kehle Secretary Meelis Söld Anita Gajdacz Conrad Hans Volker Treasurer
Accountants	Cooper Parry Advisory Limited Aissela 46 High Street Esher Surrey KT10 9QY
Bankers	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 2023 set out on pages 24 to 33.

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.

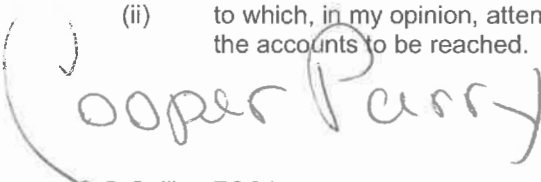
Independent examiner's statement

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.


C G Collins FCCA
For and on behalf of
Cooper Parry Advisory Limited
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date 18 April 2024

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 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	15,261	119,410	134,671	142,301
Involuntary income	3	<u>182</u>	<u>-</u>	<u>182</u>	<u>70</u>
Total Incoming resources		<u>15,443</u>	<u>119,410</u>	<u>134,853</u>	<u>142,371</u>
Resources expended					
Charitable activities	4	14,582	120,228	134,810	114,951
Governance costs	5	<u>3,906</u>	<u>-</u>	<u>3,906</u>	<u>1,489</u>
Total resources expended		<u>18,488</u>	<u>120,228</u>	<u>138,716</u>	<u>116,440</u>
Net incoming/(outgoing) resources before transfers		(3,045)	(818)	(3,863)	25,931
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds/Net Income/(expenditure) for the year		(3,045)	(818)	(3,863)	25,931
Total funds brought forward		<u>61,639</u>	<u>42,482</u>	<u>104,121</u>	<u>78,190</u>
Total funds carried forward		<u>58,594</u>	<u>41,663</u>	<u>100,258</u>	<u>104,121</u>

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

Balance sheet
as at 31 December 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		-		-
Current assets					
Debtors	10	21,863		26,887	
Cash at bank and in hand		<u>82,307</u>		<u>78,638</u>	
		104,170		105,525	
Creditors: amounts falling due within one year	11	<u>(3,912)</u>		<u>(1,404)</u>	
Net current assets			<u>100,258</u>		<u>104,121</u>
Net assets			<u>100,258</u>		<u>104,121</u>
Funds	12				
Restricted income funds			41,664		42,482
Unrestricted income funds			<u>58,594</u>		<u>61,639</u>
Total funds			<u>100,258</u>		<u>104,121</u>

The Balance Sheet continues on the following page.

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

Balance sheet (continued)

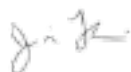
As at 31 December 2023

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 2023.
- (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 April 2024 and signed on its behalf by



Jeffrey Trinklein
Director

Conrad Volker

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 2023

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 2023

2. Voluntary Income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
CLC PSS	-	18,551	18,551	18,011
CLC Chaplaincy Nottingham Uni P Hlawiczka	-	13,184	13,184	18,958
CLC - Bishops grant	-	10,150	10,150	13,068
CLC - Special Needs and COVID Grants	-	2,794	2,794	89
CLC - Dean's Grant	-	1,200	1,200	2,000
CLC - Rental Support Grant	-	3,600	3,600	3,600
CLC - Chaplain Asst Leeds J Nelson	-	2,060	2,060	2,000
CLC - M Suld Bishop's Assistant Grant	-	19,261	19,261	23,959
CLC Racial Justice Grant	-	5,000	5,000	5,000
SLA: Trinity & St Paul's P Hlawiczka	-	11,390	11,390	10,672
SLA - GAK M Sants	-	4,450	4,450	4,076
LWF SALC grant	-	-	-	4,072
LWF Trinity Project Grant	-	3,771	3,771	-
Pastor Retreat	-	-	-	1,170
SLA St Luke's J Nelson	-	14,377	14,377	10,949
PLC funds managed by LCiGB	-	2,820	2,820	3,950
SLA St Luke's W Jagucki	-	6,802	6,802	5,102
Membership fees	13,908	-	13,908	14,370
Admin services/support	1,211	-	1,211	1,061
Gift Aid Unrestricted	-	-	-	-
Fundraising and donations	142	-	142	194
	<u>15,261</u>	<u>119,410</u>	<u>134,671</u>	<u>142,301</u>

3. Investment income

	2023 Total £	2022 Total £
Bank interest	182	70
	<u>182</u>	<u>70</u>

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

Notes to financial statements
for the year ended 31 December 2023

4. Costs of charitable activities – by fund type

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Charitable activities	<u>14,582</u>	<u>120,228</u>	<u>134,810</u>	<u>114,951</u>
	<u>14,582</u>	<u>120,228</u>	<u>134,810</u>	<u>114,952</u>

5. Governance costs

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Governance costs	<u>3,906</u>	-	<u>3,906</u>	<u>1,489</u>
	<u>3,906</u>	-	<u>3,906</u>	<u>1,489</u>

6. Net outgoing resources for the year

	2023 £	2022 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	-	-
Independent examiner's fee	1,770	1,290

7. Employees

Employment costs

	2023 £	2022 £
Wages and salaries	76,137	<u>69,308</u>

No employee received emoluments of more than £60,000 (2022: Nil).

During the year directors' remuneration totaling £43,482 (2022: £40,194) was paid.

Lutheran Church in Great Britain Limited
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Notes to financial statements
for the year ended 31 December 2023

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:

2023 Number	2022 Number
<u>4</u>	<u>4</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 £
9. Tangible fixed assets		
Cost		
At 1 January 2023	-	-
Additions	-	-
At 31 December 2023	-	-
Depreciation		
At 1 January 2023	-	-
Charge for the year	-	-
At 31 December 2023	-	-
Net book value		
At 31 December 2023	-	-
At 31 December 2022	-	-

10. Debtors

	2023 £	2022 £
Other debtors	<u>21,863</u>	<u>26,887</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>3,911</u>	<u>1,404</u>

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

Notes to financial statements
for the year ended 31 December 2023

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:			
Tangible fixed assets	-	-	-
Current assets	62,506	41,664	104,170
Current liabilities	<u>(3,912)</u>	<u>-</u>	<u>(3,912)</u>
	<u>58,594</u>	<u>41,664</u>	<u>100,258</u>

13. Unrestricted funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
General fund	<u>61,639</u>	<u>15,443</u>	<u>(18,488)</u>	=	<u>58,594</u>

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

Notes to financial statements
for the year ended December 2023

14. Restricted funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Lutheran Council of Great Britain (Bishop support)	6,654	10,150	(8,295)	-	8,509
CLC Dean's Support Grant	1,716	1,200	(2,191)	-	725
CLC - Pastors' Salary Support Grant	-	18,551	(22,669)	4,118	-
CLC—Chaplaincy Nottingham Uni	9,362	13,184	(12,755)	(6,000)	3,791
CLC- M Suld Bishop's Assistant Grant	5,924	19,261	(18,869)	(1,198)	5,118
CLC Chaplaincy Asst. Leeds Uni	1,219	2,060	(2,786)	-	493
CLC Rental Support Grants	-	3,600	(6,680)	3,080	-
CLC - Special Needs Grant	89	2,794	-	-	2,883
CLC Racial Justice Grant	8,716	5,000	(1,083)	-	12,633
Lutheran Council of Great Britain (Mission & Dev)	269	-	(269)	-	-
LWF GNC and racial Justice Youth Grants	2,499	-	-	-	2,499
Martin Luther Bund web upgrade grant 2019	56	-	(56)	-	-
Polish Lutheran N Trust Grant	1,892	-	(138)	-	1,754
SLA Trinity & St Paul P Hlawiczka	72	11,390	(11,023)	-	439
SLA GAK M Sants	-	4,450	(4,450)	-	-
SLA St Luke's J Nelson	-	14,377	(14,377)	-	-
SLA St Luke's W Jagucki	-	6,802	(6,802)	-	-
PLCS Funds held by LCiGB	4,014	2,820	(4,014)	-	2,820
LWF Trinity Project Grant	-	3,771	(3,771)	-	-
	<u>42,482</u>	<u>119,410</u>	<u>(120,228)</u>	<u>=</u>	<u>41,664</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 £5,000 (67,190 NOK) during 2023. At 31/12/23 a balance of 19,269 NOK remained (£1,433 approx). The bishop has travelled regularly between Norway and England and attended the LWF assembly in Poland.

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 2023 the balance is £2,820.

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

Notes to financial statements
for the year ended December 2023

15. Transactions with trustees

During 2023, a total of £2,785 (2022 £2,613) was paid to 3 trustees as directly reimbursable expenses against receipts for actual costs only.

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
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Detailed statement of financial activities

For the year ended 31 December 2023

	2023	2022
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
CLC- Salary subsidy	18,551	18,011
CLC Chaplaincy Nottingham Uni P Hlawiczka	13,184	18,958
CLC -Bishops Grant	10,150	13,068
CLC - Dean's Grant	1,200	2,000
CLC - Rental Support Grant	3,600	3,600
CLC - Chaplain Asst Leeds J Nelson	2,060	2,000
LWF Trinity project grant	3,771	-
PLCS Funds managed by LCiGB	2,820	3,950
SLA: Trinity & St Paul's Hlawiczka	11,390	10,672
SLA St Luke's J Nelson	14,377	10,949
SLA St Luke's W Jagucki	6,802	5,102
CLC Special Needs Grant	2,794	89
CLC M Suld Bishop's Assistant Grant	19,261	23,959
CLC Racial Justice Grant	5,000	5,000
LWF SALC Grant	-	4,072
Pastors retreat	-	1,170
SLA – GAK M Sants	4,450	4,076
Membership fees	13,908	14,370
Admin services	1,211	1,061
Gift Aid unrestricted	-	-
Employment allowance	-	-
Fundraising and donations	142	194
	<u>134,671</u>	<u>142,301</u>
<i>Investment income</i>		
Bank interest	182	70
Total incoming resources from generating funds	<u>134,853</u>	<u>142,371</u>
Total incoming resources	<u>134,853</u>	<u>142,371</u>

Lutheran Church in Great Britain Limited
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Detailed statement of financial activities

For the year ended 31 December 2023

Resources expended	2023 £	2022 £
Charitable activities		
Charitable activities		
<i>Support costs</i>		
Salaries and Honoraria	76,137	69,308
Salary Grants to Congregations	22,669	18,174
CLC Racial Justice Grant	1,083	1,284
CLC Rental Support Grant	6,680	3,600
CLC Mission & Development Grant	269	575
CLC Dean's Grant	2,190	993
Polish Luth. Northern Trust Bursary	138	-
Pastors' retreat	-	1,889
PLCS Funds managed by LCiGB	939	681
Finance Support Climadesign/RyanJayberg	1,488	-
Martin Luther Bund	56	172
LWF Trinity Project Grant	3,771	-
Office expenses	2,530	1,560
Bishop's expenses	6,295	6,347
Administrative meetings	2,719	786
LWF SALC grant	-	4,072
Professional fees	13	13
Project- Events, ordinations	3045	988
Independent examiners fee	1,770	1,290
Fees and memberships	2,696	3,014
Bank charges	322	206
Office equipment depreciation	-	-
	<u>134,810</u>	<u>114,951</u>
Charitable activities total expenditure	<u>134,810</u>	<u>114,951</u>
Governance costs		
Governance costs	<u>3,906</u>	<u>1,489</u>
	<u>3,906</u>	<u>1,489</u>
Total governance costs	<u>3,906</u>	<u>1,489</u>
Net incoming/(outgoing) resources for the year	<u>(3,863)</u>	<u>25,931</u>