

Charity registration number 1137050 (England and Wales)

Company registration number 7034897

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Jeffrey Trinklein	
	Ms Anita Gajdacz - Vice chair	
	The Revd Meelis Suld	
	Ms Sesulelo Kehle	
	The Rt Revd Paulina Hlawiczka - Trotman Bishop	
	Rev Sarah Farrow	(Appointed 20 April 2024)
	Mr Rakesh Patel - Chair	(Appointed 20 April 2024)
	Mr Conrad Volker - Treasurer	
	The Very Revd Laura Haupt	(Appointed 20 April 2024)
	The Revd Sarah Farrow	(Appointed 20 April 2024)
Secretary	Ms Sesulelo Kehle	
Charity number (England and Wales)	1137050	
Company number	7034897	
Registered office	46-48 Webber Street London SE1 8QW	
Independent examiner	Tom Wilcox Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

CONTENTS

	Page
Chairman's statement	1 - 5
Trustees' report	6 - 16
Independent examiner's report	17
Statement of financial activities	18
Statement of financial position	19
Notes to the financial statements	20 - 29

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

CHAIR'S PERSPECTIVES FOR THE FUTURE

2024 has been a year of consideration for LCiGB, with the introduction of a new Bishop, a new Dean and a new Chair. We had to relook at some of the ways in which we do things and what changes may be appropriate for the future. The fact that the Bishop and Dean are in the UK opened a lot more possibilities for the church and its interaction with other faiths. This has given the bishop much more availability to spend more time in her role with Churches Together in England. Pastor Sarah from St. Annes has taken on more representation for the church in the Lutheran World Federation.

The LCiGB, with the support of the German Church welcomed Sebastian Matzner as a new Pastor working for St. Annes and the German Church.

During the year, we reviewed our Racial Justice Training programme and the way we are looking forward. That has led, as part of those discussions, to changing the previous plans regarding training. This is because of a change in the people involved and the need to bring in others, as well as what would be the best endeavours to continue this critical area of our work to ensure that we continue our efforts to be an all-inclusive church.

There have also been changes at our main benefactor, the Council of Lutheran Churches, who have a new General Secretary and a new Chairman. We are working towards a much more aligned partnership with the CLC for the future and what we can achieve together. We must acknowledge that without their support, we would not be able to exist as we currently do. That's why we are looking at ways that each congregation can further reach out and build a better base. However, we understand it's not an easy situation with the continued fallout from Brexit and the general financial situation after Covid.

We are also very grateful for the continued support of the Lutheran World Federation, Martin Luther-Bund, LWF college in Wittenberg, Churches Together in England and other organisations.

There are many areas that the Trustees still need to tackle, and we feel that 2024 was the start of that change. 2025 will be where we can, with the help of the CLC, start a more realistic situation for our Pastors, so that they can more effectively carry out God's Work.

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.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

BISHOP'S PERSPECTIVES

--New Beginnings--

"For I know the plans I have for you," declares the Lord, "plans to prosper you and not to harm you, plans to give you hope and a future." Jeremiah 29:11

Words from the book of Jeremiah shines afar whenever there is chaos, challenge, or a change on our horizon. All of the three "ch" creates fear and stress in our lives, that is why I was grateful to feel and experience God's support throughout the whole 2024.

Thanks

Thank you, the LCiGB People: Bishops, Chair, Dean, Council, Synod, Executive Committee, Pastors (active, inactive, retired), administration and the church councils for trusting in God and in me through prayer and discussions in 2023, for your presence at my Consecration in January 2024, and your active involvement in working together throughout the year. Taking over from Bishop Tor and in fact from all of the retired LCiGB Bishops is not only a great privilege but a rich inheritance. It was really crucial to have working relationships with each of the retired Bishops prior to the election. It enabled me to stay connected with them in this new way.

Thank you, CLC People, the Leaders and the finance department, for close co-operation and meaningful support. Without your help and understanding of our mission, we wouldn't be able to make as much progress as we did in 2024. The LCiGB truly enjoys the office space in Trident House, using rooms and technical equipment for meetings and training. Serving as one of your trustees is a privilege and honour for me. Thank you for this opportunity!

I also thank Mrs Anna Mach (Christ the King Polish Congregation), who often provides accommodation for me at her premises, and my Husband, Rev Arlington W. Trotman (Methodist Church in Britain), who is a keen supporter of the LCiGB's mission, myself, and our Racial Justice Work, where he provides training for us all.

Remembering those who passed away

I want to remember all who served the LCiGB faithfully but left the country permanently (mostly due to Brexit), and all those who died in 2024, especially Marlies Adam and Rev Dr Roy Long, who served in Nottingham, where I continue serving since 2015 as Pastor. Thank you, Bp Walter, Pr Sarah and Pr Joseph for organising and leading the funerals.

One-to-one meetings with the LCiGB Pastors

Thank you to all Bishops and Pastors (active, inactive and retired) who made time for quite a long meeting with me. It was really beautiful and full of blessings to learn about your call, past and present service. I always believed in our mission and strength of our leaders in all challenging circumstances a small church can have, but the picture I have now is much bigger and deeper. It helps me to understand where we are individually, but also how much we can compliment each other in service to others and our wellbeing.

Ordinations

It is a sign of a church being alive that people apply to serve as pastors in the Church. On October 26th Sebastian Matzner was ordained to serve as the assistant pastor of SALC, the St Anne's Lutheran Church in London, which was a great joy and privilege to conduct;

At the same time the Induction of a new Dean of the LCiGB, Pastor Laura Haupt from the ELCA, US, took place. It was a wonderful occasion to invite many guests, ecumenical Bishops and clergy, and to celebrate together with delicious food and drinks. Thank you, St Anne's leaders for hosting this ordination and induction service.

Vocation Committee

Thank you to all the members of the VC for your hard work and continuing commitment to this important task of walking alongside the candidates for future service. We welcomed back Dean Emeritus Tom Bruch in 2024. Thank you for accepting this invitation.

I am grateful to God for many different theological candidates sent to us in 2024. Most of them well trained and qualified are now going through the vocational process.

I'm also excited about the old prospects in Scotland which have been challenging for a long time and postponed. Now the progress has been made and agreements reached.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Confirmation classes online:

Despite business of the year, it was a great experience to lead confirmation classes online for children and adults (separately) in two languages (English & Polish); the adults' program included extended agenda: apart from the Small & Large Catechism we read together the Augsburg Confession, parts of the Apology, Smalcald Articles and the Formula of Concord.

ELCA (Evangelical Lutheran Church in America) connecting / reconnecting

It is with great pleasure to let you know about the development of relations and friendships with our siblings from ELCA.

1. The visit of the Luther Seminary Minnesota President, Rev Dr Robin Steinke is connected with the Horizon Program & Global Mission, where we have our student intern, Katrina Bentsen, from. Rev Dr Steinke offered more opportunities for those who would like to continue with their theological education online / in – person. I hope it is something we can investigate in the new year, and it looks like the LCiGB Vocation Committee would benefit from such a program. Katrina studied theology at Luther Seminary and is fulfilling her program towards ordination in the US. She is working directly with me in Nottingham (Trinity, UoN Chaplaincy, and very part time in the bishop's office). I applied for a student intern four years ago, very glad and grateful that all the puzzles regarding this long awaited application came together at the right time, God's time. Thank you, Katrina, for your hard work and kindness.

2. We now have reconnected with the LCiGB Sister ELCA Synod Arkansas – Oklahoma, this cooperation was led in the past by Bp Walter and Pr John. Bishop Becca of the A-O Synod and myself had several meetings online to get to know each other. It is one of the smallest Synods in the US with similar challenges as ours. Therefore it would be good to reconnect properly, share resources, visit each other and take part in different programmes the connecting office of ELCA may arrange for us in the future. Their main topics and project in their agenda are as well as in our context, on Racial Justice and the LGBTQ matters. In 2025 bishop Becca will visit us.

Ecumenical inspirations for outreach

Through CLC we are part of the CTE (Churches Together in England) which opens a lot of opportunities to join different ecumenical programmes, conferences and funds, like the Bill Snelson Young Ecumenist Fund, which served us through pr Joseph in 2024.

I was invited to take over from Dr Anna Krauß, the Presidency of the 4th Group of CTE, which is a crucial experience in the ecumenical field of this country. It opens many doors for us, Lutherans, and prepares a good space for further work. Thank you, Pr Rebecca, for helping me administratively with the 4th Presidency Group.

It was a great privilege to get to know the former Archbishop of Canterbury and have several meaningful discussions with him not only on theological matters, but on practicalities like Brexit and our struggle in hiring part-time pastors from abroad. Since Brexit law was implemented, we are no longer in a position to do so. The Archbishop took this matter to Parliament and we do hope to hear more about this in due course.

Outside of this context we are also developing ecumenical relationship with the United Reformed Church and the Methodist Church in Britain seeking possibilities of closer co-operation and sharing resources. We are looking into building a relationship with the CPCE (Communion of Protestant Churches in Europe), pr Joseph is active in this field, I have met with the CPCE General Secretary, and they would like to visit us to get to know each other better and to explain the positives of joining together in union.

Building a new relationship with the Roman-Catholics in London and Nottingham was quite successful in 2024, bishop Patrick of the Nottingham Diocese took an active part in my Consecration, and with the Catholics in London (from Westminster Cathedral & Cardinal Nichols to the Polish Catholic Mission) we are involved in different events together. In a very peaceful spirit, we attended a conference where Father Tomáš Halík, the most known internationally catholic ecumenist, led lectures and discussions. At the end of the event, he asked me for a blessing, which was a very unexpected -in a way- a blessing for myself too.

Porvoo

I have met both Archbishops in 2024 and am looking forward to further development of our agreement. Meeting the Archbishop of York and establishing a new relationship last summer was a very special moment. Having the Permission to Officiate in the Church of England since 2015 giving by the Archbishop of York, helped me to understand the structures, needs, similarities and differences between our churches, so that I can see how we as Lutherans fit into this bigger national picture especially in topics considering migration, people seeking asylum, racism, discrimination because of gender or sexuality, etc. Continuation of the union with Porvoo partners is crucial for our existence in Britain. Dean Laura, Pr Meelis, Pr Jo Jan, Pr Joseph and Pr Rebecca are actively involved in this through different working arrangements and through joining me at meetings and conferences focused on Porvoo.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

LWF (Lutheran World Federation)

In 2023 The LCiGB participated actively in the 13th *LWF General Assembly* in Krakow, Poland (we have been members since 1988), the theme was “*One Body – One Spirit – One Hope*”. In 2024 the LWF representatives were present at my Consecration, later a small winter grant was given to the LCiGB for the year end, which will be used for the Ministerium Retreat in 2025. LWF also sponsored my two weeks’ training as newly elected bishop, which took place in Geneva and Wittenberg in October 2024.

MLB (Martin Luther Bund)

This charity organisation from Erlangen sponsors small projects in small churches. They have been developing a good friendship with us since Reformation 500, where they shared their tent for the LCiGB Exhibition in Wittenberg. Within the last few years they allocated grants towards Pr Marks ministry with British Bikers of different types, towards the Bach Vespers at St Anne’s and they provided an advanced German language training attended by Pr Maris last year.

Delegations

Being one of the smallest member-churches, LCiGB has only one voting seat in the LWF Assembly, but we had a delegation of 5 persons with different portfolios at the General Assembly in Kraków 2023. In 2024 we were happy to be able to continue even closer collaboration with LWF as Pr Sarah Farrow was chosen to represent the LCiGB at the LWF Council (due to Dr Anna Krauß’ resignation from the role); it is the highest position where our voice can be heard and implemented into action. Thank you, Pr Sarah, for accepting this invitation.

Also, in 2024 Pr Wilkins Tang was chosen to represent the Bishop and the LCiGB at the LWF Global Mission Consultation in Taiwan 2025. Thank you, Pr Wilkins, for accepting this invitation.

Reformation in Wittenberg

With great joy I accepted an invitation from Dr Anna Krauß, the German LWF office and the American LWF Office, both based in Wittenberg, to preach at the Reformation Vigil Service at Schlosskirche (Castle Church), where the 95 theses of Martin Luther are still present on the door. It was a very emotional experience to an extent that I wasn’t feeling too well. Nevertheless, God led me through it and I felt truly blessed to be able to speak from the pulpit above Luther’s grave.

I was also invited to take active lead in the induction service of Dr Anna Krauß into her new role as a Director of the Lutheran World Federation German Office in Wittenberg. It was a festive service and celebration, with many different representatives from around the world, as the same time the training of newly elected Bishops was taking place there and they all attended. For me personally it was wonderful that I could attend together with Pr Meelis and Pr Rebecca.

Reconnecting with Pr Tumaini and Swahili mission in the UK

Bishop Msafiri Mbilu from North Eastern Diocese in Tanzania contacted me on the occasion of special service, when Pr Tumaini (ordained by Bp Walter and working for the LCiGB in the past) was to be installed to a new role by the Evangelical Lutheran Church in Tanzania. This historic occasion for Swahili speaking Lutherans in the UK took place in Reading. Tumaini is now the head of Diaspora province abroad of ELCT Northern Diocese. She is responsible for Swahili Lutheran Mission in the UK, Europe and America. I was invited to this special service to take an active part in liturgy and blessings. Pr Meelis was available to join me so it became an even bigger occasion, as after a wonderfully joyous and spiritual service, a festive meal and conversation with Bp Msafiri, I invited pr Tumaini to join the CLC. The next day together with Bp Msafiri and his office she arrived in London where we had a fruitful few hours meeting with bishop Msafiri mobilising Pr Tumaini and the local Lutheran Tanzanians to get closer with other local Lutherans in the UK. Work on progress.

Churches Commission for Migrants in Europe

Together with my Husband, Rev Arlington (former moderator of CCME), we were invited to prepare two different presentations for the 60th Anniversary of the CCME, the event took place in Frankfurt / Main. I spoke on the migration situation in Britain and the LCiGB. It was well received and future cooperation is on the horizon. I have been associated with this organization since 2011, it would be practical if not necessary for the LCiGB to become full members of CCME.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Bishop's Assistant

Thank you, Pr Joseph, for your presence since May 2024, hard work and uphill battle with some of the challenging tasks in our agenda. I am grateful for your inputs, thoughts and ideas especially taking over the LCiGB website and social media. May God bless you!

The End

*"Give thanks in all circumstances; for this is the will of God in Christ Jesus for you."
/Thess 5:18/*

Nottingham – London, 2nd May 2025

SIGNED BY ORDER OF THE BOARD

Mr. Rakesh Patel (Chair)

DATE: 9 May 2025

Mr. Conrad Volker (Treasurer)

DATE: 9 May 2025

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024.

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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

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;
- Support for students and staff of different universities where the LCiGB pastors serve as Chaplains;
- Financial support for congregational projects;
- Regular news for members and other contacts;
- A website, and social media pages 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.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Further information about the LCiGB's work and achievements in 2024 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, employment and safeguarding support, and various other services that it makes available, and for the financial and other support it gives to the LCiGB in so many ways.

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 2024 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.

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.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

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 2024, 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 2024 grants totalling £53,607 were made: £33,110 was given to congregations to subsidise the salaries of their pastors, £13,104 for Chaplaincy secondment to Nottingham University, £6,129 for the Chaplain at Leeds University and £1,264 for Racial Justice Training. In addition, the LCiGB managed restricted grants as to which further expenditures totalled £27,384.

In 2024, 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 2024.

Only two LCiGB congregations currently have charity status.

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 2024, the LCiGB provided:

- grants totalling £53,607 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.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 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 2024, the clergy of the LCiGB included persons originally from Malaysia, Latvia, Estonia, Poland, Tanzania, Belgium, India, Germany, Hong Kong and the USA, as well as from Britain.

During 2024, 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) and The School of Oriental and African Studies (SOAS) in London. Bishop Paulina Hlawiczka-Trotman continues to hold a commission as a student chaplain at Nottingham University, where the chaplaincy ministry of LCiGB has served international students since 2017. Pastor Sarah Farrow continued her Lutheran ministry as Campus Chaplain at King's College London. Pastor John Evenson continues his pastoral ministry at Birmingham University. Pastor Joseph Nelson 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 2024 the theme was rest & renewal. In 2025 the retreat will be held at Launde Abbey near Leicester, but spaces are now full.

Racial Justice Core Group

At the 2020 Synod, the LCiGB commissioned a group to focus on the place of the Black Lives Matter movement within the LCiGB. The Racial Justice Core Group did not meet during 2023 but reconvened in 2024 with a number of new members. In 2024 Bishop Paulina Hlawiczka-Trotman stepped down as co-Chair as she took on new responsibilities as Bishop. Ms. Sesulelo 'Sue' Kehle continued as co-Chair with Pastor Sarah Farrow serving as co-Chair from 3 September. Other members during 2024 included Pastor Rebecca Daniel, Pastor Krystyna Kwarciak, Janet Martin, Pastor Joseph Nelson (observer), Pastor Maris Sants, Pastor Meelis Sued, with Bishop Paulina and Rakesh Patel (LCiGB Trustee Chair) as ex officio members and observers. The members come from a number of ethnic linguistic groups spoken in the various LCiGB congregations. The group met three times during 2024 (10 July, 3 Sept and 9 Nov) to discuss possible projects such as youth work and further training. As there were a number of new members to the group, training sessions on 'Theological and biblical perspectives on racism' were offered again by Rev'd Arlington Trotman on 9 November 2024 and 11 January 2025. In addition to RJCG members, LCiGB Trustees were invited to take part as well as Katrina Bentsen (ELCA intern). Training and meeting costs continued to be covered by CLC and LWF grants specified for this work.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The LCiGB Bishop and Trustees thank Mrs Sesulelo Kehle & Pastor Sarah Farrow for their faithful commitment and hard work as the group's co-chairs in 2024. The group is undergoing restructuring and moving towards another level of delivery. The main focus of the group and its leaders is to continue providing training to congregational councils and church members. The topic of Racial Justice and a short training will be part of the Stewardship theme for the LCiGB Synod 2025.

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 2024 the Facebook site connected about 1417 people from around the world, increasing by over 60 in the year. The number of people reached increased from 14,100 in the beginning of 2024 to 15,500 by the end of the year, with a total of 24.7k views, reflecting a steady increase in its presence on Facebook.

The LCiGB website www.lutheranchurch.co.uk continues to be a popular source of information, and is often used by new followers. Half of the visits were from the UK, followed by the US, Finland, Poland and Germany. Most traffic to the website came from users searching general Lutheran church terms.

New for 2024, the LCiGB launched its own Instagram page, which is already at 83 followers, many of whom are different from the Facebook audience. Instagram is vastly popular with the younger generation as well as students and those starting to find their faith.

Rev Meelis Süld, Rev Joseph Nelson and Miss Emily Weller have been responsible for the website development and maintenance together with Strat Ltd, who redeveloped the website in early 2020.

In addition, letters from the Bishop have been sent out on a regular basis to clergy and 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. More and more congregations are becoming 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. Bishop 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 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.

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 1416 followers.
- The LCiGB created a new Instagram account.
- Communications strategy continued.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024. During 2024, Dr Anna Krauss stepped down from her role as Council member of the LWF and Rev'd Sarah Farrow was elected in her place at the LWF Council meeting in June 2024. Sarah will continue in this role for the remainder of the 6-year term with the LWF Council.

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. 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. Bishop Paulina also serves as a CLC trustee after her election in 2024. The CLC's work is led by Rev. Meelis Süld, who has been General Secretary of the CLC since late 2024.

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 Paulina 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 Emerita Eliza Zikmane is participating as the contact person of the Baltic countries, and Rev Meelis Sued as the CLC contact.

Bishop Paulina also developed relationships with both Archbishops (in-person meetings) and Rev Jeremy Morris, who serves as the CoE National Adviser on Ecumenical Relations. Our strive is for all LCiGB Clergy to have PTO (Permission to Officiate in the CoE) and to therefore have much closer working relations with the Anglicans, which highlights the importance of Porvoo meetings and conferences.

The LCiGB also continued its cooperation with the United Reform Church during 2024.

In October 2024, Bishop Paulina attended the LWF's Newly Elected Leaders retreat in Geneva, Switzerland.

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. After Dr Anna's resignation from the CLC in mid 2024, Bishop Paulina took on the role of President of the 4th Presidency Group.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024, fundraising and donations raised funds for LCiGB, and the total unrestricted amount raised for the work of the church was £18,247. During 2024, 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 2024 to take place.
- Trustees addressed the topic of increasing the income stream and the need for additional fundraising.

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 £7,805 to LCiGB for Bishop's expenses and allowance and £800 for Dean's expenses and allowance.
- CLC also paid a grant of £13,580 for the support of the Chaplaincy at Nottingham University, £19,840 for the post of Assistant to the Bishop, £2,122 for Chaplaincy at Leeds Universities, £3,600 to help a congregation with rental costs, £5,000 towards the Racial Justice project and £6,945 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 2024 in the aggregate amount of £14,344. The level of these donations increased by of £436 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 2024, the LCiGB held unrestricted reserves of £51,326.

Investment policy

The LCiGB does not hold any investments.

Major risks

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.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

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

The Church has the following committees:

The Ministerium, which as of 2024 consists of the active licensed, inactive and retired 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 2024 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 Gustaf Adolf Nordic Church on 20th April, 2024 under the theme, "Wellbeing – Caring for each other, and caring for ourselves". Voting members, including the active pastors and congregational representatives, guests and local hosts attended.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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, Vice 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 the AGM held on 22nd April 2023, 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 23rd September 2023, at which Rev. Paulina Hwaliczka-Trotman was chosen as the Bishop-electa. Bishop Paulina was consecrated as the Bishop of the Lutheran Church in Great Britain on 20th January 2024 at St Mary's church in Nottingham. She was the first Polish woman to be ordained as a Bishop. At the AGM held on 20th April 2024, the Synod voted for Rev Laura Haupt to replace The Very Revd Eliza Zikmane as Dean, as her five year term of office had come to an end. Rev. Laura was installed as Dean on 26th October 2024 at St Anne's Lutheran Church in London.

At the AGM in April, the Synod also voted in favour of electing Rakesh Patel and Rev. Sarah Farrow back to the Council after a break between terms, and after the AGM the trustees also met and elected Rakesh as Chair for the coming year.

The Council on 31 December 2024 were:

The Rt Revd Paulina Hlawiczka-Trotman - Bishop
The Very Revd Laura Haupt – Dean (elected on 20th April 2024)
Mr. Rakesh Patel - Chair (elected on 20th April 2024)
The Very Revd Eliza Zikmane (retired on 20th April 2024)
Ms. Anita Gajdacz - Vice Chair
Ms. Sesulelo 'Sue' Kehle – Secretary
Mr. Conrad Volker – Treasurer
Mr. Jeffrey Trinklein
The Revd Meelis Süld
The Revd Sarah Farrow (elected on 20th April 2024)

In 2024 a new era began for the LCiGB, with lots of exciting changes taking place. The biggest and most vital change for LCiGB is that the new bishop and dean are both resident in the UK, and are therefore able to be much more present and attend many more events and functions than ever before. The Bishop was able to travel all over the UK for many special events during the year, including the ordination of Sebastian Matzner in London and the annual Synod of the LCiGB, held at the Gustaf Adolf Nordic church in Liverpool. She took part in Council meetings throughout the year, held in London and on Zoom, and attended Ministerium meetings held in Welwyn Garden City and London and was able to attend services in Leeds, Manchester, Nottingham and London, Nottingham, Liverpool and Corby. Bishop Paulina is also still the Pastor in Charge at Christ the King, London and holds services there once a month. Assistant to the Bishop, Rev Joseph Nelson, attended the General Assembly of the Communion of Protestant Churches in Europe in Sibiu.

Four years after the pandemic, and due to the new ways of gathering that it introduced, 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, two hybrid meetings in June and September at Trident House in London, and one in person meeting in London in December. The AGM in 2024 was held at the Gustaf Adolf Nordic church in Liverpool in April.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

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, Vice 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 the AGM held on 22nd April 2023, 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 23rd September 2023, at which Rev. Paulina Hwaliczka-Trotman was chosen as the Bishop-electa. Bishop Paulina was consecrated as the Bishop of the Lutheran Church in Great Britain on 20th January 2024 at St Mary's church in Nottingham. She was the first Polish woman to be ordained as a Bishop. At the AGM held on 20th April 2024, the Synod voted for Rev Laura Haupt to replace The Very Revd Eliza Zikmane as Dean, as her five year term of office had come to an end. Rev. Laura was installed as Dean on 26th October 2024 at St Anne's Lutheran Church in London.

At the AGM in April, the Synod also voted in favour of electing Rakesh Patel and Rev. Sarah Farrow back to the Council after a break between terms, and after the AGM the trustees also met and elected Rakesh as Chair for the coming year.

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.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Organisational structure

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 2024, the member congregations of the LCiGB were as follows:

8 congregations with 15 locations (preaching stations and chaplaincies)

- 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).

There are Lutheran Student Chaplains at several locations, such as Manchester, the University of Leeds, the University of Nottingham, the University of Birmingham, King's College London and SOAS London. Regular worship under the supervision of LCiGB clergy also occurs in Manchester (where Lutherans are worshipping monthly as St. Martin's), Harrogate, Glasgow and Edinburgh. A weekly Eucharist or prayer service also takes place at the LCiGB headquarters in Southwark, at noon on Tuesdays, jointly with the CLC.

The trustees' report was approved by the Board of Trustees.



Mr Rakesh Patel - Chair
Trustee



Mr Conrad Volker - Treasurer
Trustee

9 May 2025

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

I report to the trustees on my examination of the financial statements of Lutheran Church in Great Britain Limited (the church) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the church (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.


Having satisfied myself that the financial statements of the church are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the church's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the church as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Tom Wilcox

Counterculture Partnership LLP
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH
Date: 16 May 2025.....

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	15,160	145,593	160,753	14,050	119,410	133,460
Charitable activities	4	2,910	-	2,910	1,211	-	1,211
Investments	5	177	-	177	182	-	182
Total income		18,247	145,593	163,840	15,443	119,410	134,853
Expenditure on:							
Charitable activities	6	25,515	149,364	174,879	18,488	120,228	138,716
Total expenditure		25,515	149,364	174,879	18,488	120,228	138,716
Net expenditure and movement in funds		(7,268)	(3,771)	(11,039)	(3,045)	(818)	(3,863)
Reconciliation of funds:							
Fund balances at 1 January 2024		58,594	41,664	100,258	61,639	42,482	104,121
Fund balances at 31 December 2024		51,326	37,893	89,219	58,594	41,664	100,258

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	22,167		21,863	
Cash at bank and in hand		74,727		82,307	
		<u>96,894</u>		<u>104,170</u>	
Creditors: amounts falling due within one year	12	(7,675)		(3,912)	
Net current assets			89,219		100,258
The funds of the church					
Restricted income funds	13		37,893		41,664
Unrestricted funds	14		51,326		58,594
			<u>89,219</u>		<u>100,258</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 9 May 2025



Mr Rakesh Patel - Chair
Trustee



Mr Conrad Volker - Treasurer
Trustee

Company registration number 7034897 (England and Wales)

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Lutheran Church in Great Britain Limited is a private company limited by guarantee incorporated in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The church is a Public Benefit Entity as defined by FRS 102.

The church has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the church.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the church's balance sheet when the church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	816	-	816	142	-	142
Grants	-	145,593	145,593	-	119,410	119,410
Membership fees	14,344	-	14,344	13,908	-	13,908
	<u>15,160</u>	<u>145,593</u>	<u>160,753</u>	<u>14,050</u>	<u>119,410</u>	<u>133,460</u>
Grants						
CLC Grants	-	79,571	79,571	-	75,800	75,800
LWF Trinity Project Grant	-	-	-	-	3,771	3,771
SLA Grants	-	43,053	43,053	-	37,019	37,019
PLC Funds managed by LCiGB	-	1,860	1,860	-	2,820	2,820
Martin Luther Bund SALC Grant	-	2,472	2,472	-	-	-
ELCA	-	17,078	17,078	-	-	-
Kosicol Ewangelico	-	1,559	1,559	-	-	-
	<u>-</u>	<u>145,593</u>	<u>145,593</u>	<u>-</u>	<u>119,410</u>	<u>119,410</u>

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Total		
Admin services/Admin support	1,211	1,211
Pastors retreat	1,699	-
	<u>2,910</u>	<u>1,211</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest	177	182
	<u>177</u>	<u>182</u>

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Direct costs		
Staff costs	82,293	83,335
Project, events, ordinations	7,182	3,045
Office expenses incl insurance	2,338	2,530
Finance Support Climadesign/RyanJayberg	4,160	1,488
Administrative meetings	1,781	2,719
Rent paid in advance	18,765	-
Fees and memberships	2,630	2,696
Bank charges	178	321
CLC PSS	33,110	18,551
CLC Bishop's expenses	9,809	6,295
CLC Grants	2,225	7,142
Martin Luther Bund	2,472	56
LWF Grants	-	3,772
PLCS Funds managed by LCiGB	690	939
Polish Luth Northern Trust Bursary	-	138
Pastor's retreat	3,600	-
	<u>171,233</u>	<u>133,027</u>
Share of support and governance costs (see note 7)		
Governance	3,646	5,689
	<u>174,879</u>	<u>138,716</u>
Analysis by fund		
Unrestricted funds	25,515	18,488
Restricted funds	149,364	120,228
	<u>174,879</u>	<u>138,716</u>

7 Support costs allocated to activities

	Total 2024 £	Total 2023 £
Governance	<u>3,646</u>	<u>5,689</u>

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Support costs allocated to activities (Continued)

	2024 £	2023 £
Governance costs comprise:		
Audit fees	1,800	1,770
Accountancy	1,812	3,906
Professional fees	34	13
	<u>3,646</u>	<u>5,689</u>

8 Net movement in funds

	2024 £	2023 £
--	-----------	-----------

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,800	1,770
	<u>1,800</u>	<u>1,770</u>

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	6	4
	<u>6</u>	<u>4</u>

Employment costs	2024 £	2023 £
Wages and salaries	82,293	83,335
	<u>82,293</u>	<u>83,335</u>

There were no employees whose annual remuneration was more than £60,000.

During the year directors' remuneration totaling £38,299 (2023: £43,482) was paid.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	22,167	21,863
	<u>22,167</u>	<u>21,863</u>

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,875	2,142
Accruals and deferred income	1,800	1,770
	<u>7,675</u>	<u>3,912</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
CLC - Grants	34,151	79,571	(80,992)	32,730
LWF - Grants	2,499	-	-	2,499
Polish Lutheran N Trust Grant	1,754	-	-	1,754
SLA - Grants	440	43,053	(43,029)	464
PLCS Funds held by LCiGB	2,820	1,860	(4,106)	574
Kosicol Ewangelico	-	1,559	-	1,559
Martin Luther Bund SALC Grant	-	2,472	(2,472)	-
ELCA	-	17,078	(18,765)	(1,687)
	<u>41,664</u>	<u>145,593</u>	<u>(149,364)</u>	<u>37,893</u>

Previous year:

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
CLC - Grants	33,680	75,800	(75,329)	34,151
LWF - Grants	2,499	3,771	(3,771)	2,499
Polish Lutheran N Trust Grant	1,892	-	(138)	1,754
SLA - Grants	72	37,019	(36,651)	440
PLCS Funds held by LCiGB	4,014	2,820	(4,014)	2,820
Martin Luther Bund SALC grant	56	-	(56)	-
Lutheran Council of Great Britain (Mission & Dev)	269	-	(269)	-
	<u>42,482</u>	<u>119,410</u>	<u>(120,228)</u>	<u>41,664</u>

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Restricted funds

(Continued)

Notes to the restricted funds.

CLC - Bishop's Support Grant: This is part of the CLC Block Grant 2024 to fund Bishop's travel and other expenses.

CLC - Bishop's Allowance: This is part of the CLC Block Grant 2024 to fund Bishop's salary, £7,000 transferred from Bishop's Assistant Grant.

CLC - Dean's Support Grant: This is part of the CLC Block Grant 2024 to fund Dean's travel and other expenses.

CLC - Pastors' Salary Support Grant: This is part of the CLC Block Grant 2024 to support the congregations to help pay the Pastors' salary, £8,840 transferred from Bishop Assistant Grant and £5,162 from Special Needs Grant.

CLC -Chaplaincy Nottingham University: This is part of the CLC Block Grant 2024 to fund Bishop Paulina's Post as Chaplain at Nottingham University.

CLC- M Suld Bishop's Assistant Grant: This is part of the CLC Block Grant 2024 to fund M Suld as Bishop's assistant. M Suld resigned 31/01/24 and replaced by Bp Ass part time J Nelson £7,000, balance used to fund Bishop salary £7,000 and Pastors' Salary Support £8,840.

CLC - Chaplaincy Asst. Leeds University : This is part of the CLC Block Grant 2024 to fund J. Nelson as chaplain's assistant at Leeds University, hours increased during year, £4,666 transferred from Special Needs Grant.

CLC - Rental Support Grants: This is part of the CLC Block Grant 2024 to fund congregations' rental cost, not used this year.

CLC - Special Needs Grant: This is part of the CLC Block Grant 2024 transferred £4,666 to fund J Nelson Chaplaincy Assistant at Leeds University and £5,162 to fund Pastors' Salary Support grant.

CLC - Racial Justice Grant: This is part of the CLC Block Grant to fund Racial Justice training.

LWF - Racial Justice Youth Grant: Lutheran World Federation Grant to fund Racial Justice support for younger people, not used.

Martin Luther Bund SALC Grant: Martin Luther Bund Grant for SALC (St Anne's Lutheran Church) paid to SALC.

Polish Lutheran N Trust Grant: Grant from Polish Lutheran Northern Trust to support retired clergy to attend ministerium and other meetings.

SLA Trinity & St Paul's P Hlawiczka: Salary for P Hlawiczka Trinity and St Paul's Congregations. In April 2024 the post St Paul's Congregation was taken over by Laura Haupt and that part of the fund transferred to SLA st Paul.s L Haupt.

SLA GAK M Sants: Salary for M Sants Gustaf Adolf Nordic Congregation.

SLA St Luke's J Nelson: Salary for Joseph Nelson St Luke's Congregation.

SLA St Luke's W Jagucki: Salary for Walter Jagucki St Luke's Congregation.

SLA St Martins K Kwarciak: Salary for Krystyna Kwarciak St Martin's Congregation.

SLA St Luke's & St Matthews: Salary for Krystyna Kwarciak St Luke's and St Matthew's Congregations, commenced October 2024.

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Restricted funds

(Continued)

SLA St Paul's L Haupt: Salary for Laura Haupt St Paul's Congregation commenced 13/4/24.

PLCS Funds held by LCIgB: Funds held by LCIgB on behalf of Polish Congregation Christ the King London to pay pastor's salary and expenses and membership fee.

ELCA: Funds from ELCA to pay advance rental on their behalf for intern Katrina Bentsen.

Kosicol Ewangelico: Funds from Poland held for Polish ministry.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	58,594	18,247	(25,515)	51,326
	=====	=====	=====	=====
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	61,639	15,443	(18,488)	58,594
	=====	=====	=====	=====

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	51,326	37,893	89,219
	=====	=====	=====
	51,326	37,893	89,219
	=====	=====	=====

LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	58,594	41,664	100,258
	<u>58,594</u>	<u>41,664</u>	<u>100,258</u>

16 Related party transactions

During 2024, a total of £5,247 was paid to 5 trustees as directly reimbursable expenses against receipts for actual costs only. Last year was £2,785 paid to 3 trustees.