

**Company registration number 7034897 (England and Wales)**

**Charity registration number 1137050 (England and Wales)**

**LUTHERAN CHURCH IN GREAT BRITAIN LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Ms Anita Gajdacz - Vice chair Ms Sesulelo Kehle The Rt Revd Paulina Hlawiczka - Trotman Bishop Rev Sarah Farrow Mr Rakesh Patel - Chair The Very Revd Laura Haupt The Revd Sarah Farrow Mr David Mathewson - Treasurer	
<b>Secretary</b>	Ms Sesulelo Kehle	
<b>Country of incorporation</b>	United Kingdom (England and Wales)	7034897
<b>Charity registration</b>	England and Wales	1137050
<b>Registered office</b>	46-48 Webber Street London SE1 8QW	
<b>Independent examiner</b>	Tom Wilcox Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

---

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## CONTENTS

---

	<b>Page</b>
Chairman's statement	1 - 3
Trustees' report	4 - 13
Independent examiner's report	14
Statement of financial activities	15
Statement of financial position	16
Notes to the financial statements	17 - 25

---

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## CHAIRMAN'S STATEMENT

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### Bishop's report for 2025

Bishop Paulina would like to express heartfelt thanks to all Pastors & Deacons, LCiGB Trustees and Admin, Council of the Lutheran Churches, Safeguarding officers, Bishop's Assistant, ELCA Interns, congregational councils' members, and volunteers for their daily dedication, hard work, and generous giving of time & resources. This enables the Lutheran Church in Great Britain's members & friends to work together in God's vineyard, as we continue to grow, move forward into yet unknown paths, and remain open to the Word of God.

In 2025, a new era continued for the LCiGB, with many exciting developments taking place. The most significant and vital change is that both the Bishop and the Dean reside in the UK. This has enabled them to be far more present and to attend many more events and functions than ever before, building further on the progress made in 2024.

Throughout 2025, the Bishop attended hundreds of online meetings and travelled extensively across the UK and Europe, participating in a wide range of important events.

These included the weekly LCiGB Executive Group meetings, one-to-one with the Pastors, and one-to-one Recognition-of-Call meetings with potential candidates for ministry; and then the in-person LCiGB Vocation Committee meetings, LCiGB Council Meetings and Synod, Episcopal visitations in Birmingham & Liverpool, Anglican–Lutheran Society meetings, the Churches Together in England Enabling Groups & Forum, CLC Board Meetings and Strategy Away Days, and Porvoo meetings with the Anglican Communion representatives. She also preached and presided at Anglican & URC services, attended Church of England ordinations, and took part in several ecumenical Nicene events marking the 1700th anniversary of the Council of Nicaea.

The Bishop was invited as a guest speaker at the synods of the Methodist Church in Britain, the United Reformed Church (UK), the VELKD (German Lutherans) in Austria, and the VELKD and EKD (Lutherans & Reformed) in Germany, as well as at the Universities of Warsaw, Poznań and Silesia. She attended Holocaust memorial events and the Palestinian Christian Conference in Cambridge, while hosting Bishop Emeritus Munib Younan from Palestine. Additional visits included hosting Bishop Becca of the Evangelical Lutheran Church in America Arkansas–Oklahoma Synod (LCiGB's sister synod), as well as Rev Rachel Eskesen, Director of the ELCA Horizon Internship Program.

Other highlights included Bonhoeffer Days in Leeds (while hosting Bishop Emeritus Martin Lind), the Churches Together in Britain and Ireland AGM, Churches Together in England Presidents' Meetings at Lambeth, and CTE Fourth Presidency Group meetings at Trident House. The Bishop also made her first official visit to Warsaw, meeting the Lutheran Bishop of the Evangelical–Lutheran Church of the Augsburg Confession in the Republic of Poland to discuss plans for closer cooperation.

Further engagements included the Christian Aid 80th Anniversary event in London, attending the Pride March in Nottingham, serving as a guest speaker at a literature festival in Poland, and participating in Ecumenical Week in Sweden alongside the Archbishop of York, representing the UK. The Ministerium for Pastors and the Retreat for Pastors and VC candidates were particular highlights, including hosting the General Secretary of the Communion of Protestant Churches in Europe, Rev Mario Fisher.

A visit to Riga, Latvia, included meaningful reunions with Bishop Emerita Jāna Jēruma-Grīnberga and Dean Emerita Elīza Zikmane. Although discussions at the LWF Leadership Consultations raised challenging concerns regarding women's rights in Latvia, meeting Archbishop Kārlis Žols of the Latvian Lutheran Church Worldwide provided a positive conclusion to the visit and opened a new way to support the Latvian Lutheran mission in the UK.

The Bishop's final trip of 2025 was to Łódź, Poland, where she was invited to speak at the Roman Catholic Congress for Unity. Other notable moments included attending the Advent service at Westminster Abbey in the presence of the King, as well as the CLC Queer Carol Service, the St Lucia celebration at St Paul's Cathedral, and the Festival of Lessons and Carols at the University of Nottingham, where she was invited to sing.

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## CHAIRMAN'S STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

One of the year's greatest joys was being included in discussions regarding the purchase of St George's, and it was a blessing to attend the service marking the receiving of the keys.

The Bishop participated in various interviews across television, radio, and print media, speaking on topics such as ecumenism, war and peace, racial justice, women's rights, hate crime and interfaith relations.

In addition to these engagements, the Bishop undertook training in Racial Justice, Line Management Leadership, and Safeguarding. She continues serving as Pastor-in-Charge of Trinity Lutheran Congregation Leicester - Nottingham and Christ the King Polish Congregation London and as Senior Chaplain at the University of Nottingham. She supervised American interns, who serves with her and the LCiGB for one year. The Bishop also led online adult confirmation classes, officiated at weddings, and conducted funerals. The saddest farewell, of course, was that of Mrs Anna Mach (Hania), a founding member of the LCiGB, a pillar of the Polish Lutheran Mission in the UK and a personal friend of + Paulina.

Nottingham, 9<sup>th</sup> April 2026

+ Paulina

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## CHAIRMAN'S STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

### Chair's report for 2025

2025 has been a year of consolidation for the LCiGB. Having the Bishop and Dean in the UK gave more opportunities to engage with Churches Together in England, the Anglican Communion & Porvoo contacts, the Catholic Conference and the University Chaplaincies and other faiths through meetings and attendances at conferences.

With the Council of Lutheran Churches also having a new General Secretary and Chairman last year, we continued our discussions for the way forward for the benefit of both organisations and the colleagues working in them.

The Council of Lutheran Churches remains our main benefactor, they very kindly agreed a 3 year grant to continue to assist us, especially in the Pastors Salary Subsidies. But we cannot continue to rely on these funds without a much more firm base of support from our Congregations and their local sponsors, fundraising ideas and events. We understand that the repercussions from Brexit, Covid and the general financial situation is still weighing heavily. But we do need to broaden our horizons and reach out to other funders and also build our own resources.

We have continued to receive support from the Lutheran World Federation, Martin Luther-Bund, LWF college in Wittenberg, Churches together In England , The Evangelical Lutheran Church in America and other organisations.

With the agreement of the Council of Lutheran Churches, we reviewed the Racial Justice Training Programme. We did carry out limited training, but we had to respond to the dynamics and development of the Racial Justice Core Group, shifting from having a group to appointing one or two Racial Justice Officers for the LCiGB nationally. Until then, we have agreed to hold the grant for this work.

We are working with our benefactors to use shared resources for training and improving the contractual areas for our Pastors.

SIGNED BY ORDER OF THE BOARD



Mr. Rakesh Patel (Chair)

DATE: 08/04/2026

.....

# **LUTHERAN CHURCH IN GREAT BRITAIN LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2025***

---

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 2025.

#### **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 2025

---

Further information about the LCiGB's work and achievements in 2025 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.

### 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 2025 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 2025

---

### 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 2025, 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 2025 grants totalling £89,259 were made: £35,901 was given to congregations to subsidise the salaries of their pastors, £758 was given for racial justice training, £13,808 for Chaplaincy secondment to Nottingham University and £5,790 for the Chaplain at Leeds University. In addition, the LCiGB managed restricted grants as to which further expenditures totalled £33,002. In 2025, 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 2025.

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 2025, the LCiGB provided:

- grants totalling £89,259 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 2025**

---

#### **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 2025, the clergy of the LCiGB included persons originally from the UK, Latvia, Estonia, Poland, Belgium, India, Germany, Hong Kong and the USA.

During 2025, the LCiGB supported chaplains at some universities, giving advice and spiritual support. The LCiGB continues to cooperate with Pastor Rebecca Daniel, the CLC Head of Chaplaincy & Development and lead 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 senior chaplain at the University of Nottingham, where the chaplaincy ministry of LCiGB has served students & staff since 2017. Pastor Sarah Farrow continues her Lutheran ministry as Campus Chaplain at King's College London, where she also works as Vice Dean of King's College. Pastor John Evenson continues his pastoral ministry at Birmingham University. Pastor Joseph Nelson continues his ministry as a Lutheran student Chaplain in Leeds (with this role he joined the CLC staff in 2025).

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. In 2025 the retreat was held at Launde Abbey near Leicester in September. At the end of that retreat, a proposal was made and agreed by all in attendance that the next retreat would take place in Wingst, Germany from the 2-4th October 2026 and include meeting with local German Lutheran women, a programme focussed on the theme of "Forgiveness" and plenty of time to relax in the forest and enjoy fellowship together. Spaces are still available. Speak to Dean Laura Haupt for the link to sign up.

#### *Racial Justice Core Group*

Following a period of training and raising awareness among various groups within the LCiGB on matters of racial justice, we are now moving from a Core Group model to the appointment of one or two Racial Justice Officers at a national level. Mrs Sesulelo Kehle has agreed to take on the role of LCiGB Racial Justice Officer.

#### **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.

# **LUTHERAN CHURCH IN GREAT BRITAIN LIMITED**

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

### **FOR THE YEAR ENDED 31 DECEMBER 2025**

---

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 2025 the Facebook site connected about 1468 people from around the world, increasing by over 40 in the last year. 2025 ended with a total of 52.1k views, which is over double of the amount received in the prior year, reflecting a steady increase in its presence on Facebook.

The LCiGB website [www.lutheranchurch.co.uk](http://www.lutheranchurch.co.uk) continues to be a popular source of information, and is often used by new followers. Most traffic to the website came from users searching general Lutheran church terms. In 2024, the LCiGB launched its own Instagram page, which is now at 148 followers, up from 83 in 2024, 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 Joseph Nelson and Miss Emily Weller have been responsible for updating the website and maintenance together with Strateeg 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.

#### **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 2025. In 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.

# **LUTHERAN CHURCH IN GREAT BRITAIN LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2025**

---

### **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.

Through close cooperation with the Church of England via the Porvoo Agreement, Lutheran Pastors can be recognized as Anglican Clergy and vice versa. Majority of the LCiGB Pastors have the Permission to Officiate (PTO) in the CoE. We now have five applications from the Anglican Clergy seeking PTO with the LCiGB; we will grant these permissions for the first time in the history of the LCiGB.

Official meetings with CPCE (Communion of Protestant Churches in Europe) and the URC across the country. Conversations are seeking to understand how and why we could become members of the CPCE to enable the exchange of clergy, resources and the possibility for joint Eucharist as we currently practice with the CoE thanks to the Porvoo Agreement.

The LCiGB also continued its cooperation with the United Reform Church during 2025.

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 Suedl 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.

### **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 2025, fundraising and donations raised funds for LCiGB, and the total unrestricted amount raised for the work of the church was £19,534. During 2025, 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 2025 to take place.
- Trustees addressed the topic of increasing the income stream and the need for additional fundraising.

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 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 £16,660 to LCiGB for Bishop's expenses and stipend and £910 for Dean's expenses .
- CLC also paid a grant of £15,015 for the support of the Chaplaincy at Nottingham University, £7,000 for the post of Assistant to the Bishop, £3,275 to help congregations with worship rental costs and £6,755 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 2025 in the aggregate amount of £14,041. The level of these donations decreased by £303 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 2025, the LCiGB held unrestricted reserves of £54,263.

### *Investment policy*

The LCiGB does not hold any investments.

### 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 2025**

---

### **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 2025 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 three meetings. Online meetings were held in March and July. The October meeting was held as part of a 2 day retreat at the Hayes Centre in Alfreton, which ordinands were also invited to attend.

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 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 Dr. Elina Wright and Deacon Simon Macaulay. The Vocations Committee was also happy to recommend Arkadiusz Kilanowski for licensing under the previously agreed conditions.

### **AGM and Church Synod**

The AGM and annual national Church Synod was held at Trident House in London on 10th May, 2025 under the theme, "Stewardship". Voting members, including the active pastors and congregational representatives, guests and local hosts attended.

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. 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.

# **LUTHERAN CHURCH IN GREAT BRITAIN LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2025**

---

The Council on 31 December 2025 were:

The Rt Revd Paulina Hlawiczka-Trotman - Bishop  
The Very Revd Laura Haupt – Dean  
Mr. Rakesh Patel - Chair  
Ms. Anita Gajdacz - Vice Chair  
Ms. Sesulelo 'Sue' Kehle – Secretary  
Mr. David Mathewson - Treasurer (co-opted October 2025)  
The Revd Sarah Farrow  
Mr. Jeffrey Trinklein (retired May 2025)  
The Revd Meelis Söld (retired May 2025)  
Mr. Conrad Volker (retired December 2025)

Due to the new normal since the Covid pandemic, the Council holds its meetings in a hybrid style, both via Zoom and in person where possible. The Council held hybrid meetings in March, June, October and December both on Zoom and at Trident House in London. The AGM in 2025 was held at Trident House in London in May.

### **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.

### **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 2025, 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)
- 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)

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

---

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.

### Administrative and professional staff

Senior administrator: Emily Weller

Finance Manager: Ms. Harriet Busby from Gustaf Adolf Nordic Church has served as Finance Manager from January 2017 on a voluntary basis.

Assistant to the Bishop: Rev. Joseph Nelson (May 2024- March 2026)

### Principal advisers

#### Bankers

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

### 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.

We are still looking for new Trustees to assist the Council and to give a wider range of views with which to continue our commitment to the LCiGB.

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.

SIGNED BY ORDER OF THE BOARD



Mr. Rakesh Patel (Chair)  
DATE: 21/04/2026



Mr. David Mathewson (Treasurer)  
DATE: 21/04/2026



# 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 2025.

#### **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: .....

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	14,843	142,817	157,660	15,160	145,593	160,753
Charitable activities	4	4,522	-	4,522	2,910	-	2,910
Investments	5	169	-	169	177	-	177
<b>Total income</b>		<u>19,534</u>	<u>142,817</u>	<u>162,351</u>	<u>18,247</u>	<u>145,593</u>	<u>163,840</u>
<b>Expenditure on:</b>							
Charitable activities	6	16,597	152,324	168,921	25,515	149,364	174,879
<b>Total expenditure</b>		<u>16,597</u>	<u>152,324</u>	<u>168,921</u>	<u>25,515</u>	<u>149,364</u>	<u>174,879</u>
<b>Net income/(expenditure) and movement in funds</b>		2,937	(9,507)	(6,570)	(7,268)	(3,771)	(11,039)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2025		<u>51,326</u>	<u>37,893</u>	<u>89,219</u>	<u>58,594</u>	<u>41,664</u>	<u>100,258</u>
<b>Fund balances at 31 December 2025</b>		<u>54,263</u>	<u>28,386</u>	<u>82,649</u>	<u>51,326</u>	<u>37,893</u>	<u>89,219</u>

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 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	6,352		22,167	
Cash at bank and in hand		84,702		74,727	
		<u>91,054</u>		<u>96,894</u>	
<b>Creditors: amounts falling due within one year</b>	12	(8,405)		(7,675)	
<b>Net current assets</b>			82,649		89,219
<b>The funds of the church</b>					
Restricted income funds	13		28,386		37,893
Unrestricted funds	14		54,263		51,326
			<u>82,649</u>		<u>89,219</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 2025.

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 21/04/2026.



Mr Rakesh Patel - Chair



Mr David Mathewson - Treasurer

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 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 Basis of preparation

The financial statements have been prepared in accordance with the church's Memorandum of Association, 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 2025

---

#### 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 2025

#### 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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	802	-	802	816	-	816
Grants	-	142,817	142,817	-	145,593	145,593
Membership fees	14,041	-	14,041	14,344	-	14,344
	<u>14,843</u>	<u>142,817</u>	<u>157,660</u>	<u>15,160</u>	<u>145,593</u>	<u>160,753</u>
<b>Grants</b>						
CLC Grants	-	82,741	82,741	-	79,571	79,571
LWF Trinity Project Grant	-	1,038	1,038	-	-	-
SLA Grants	-	56,636	56,636	-	43,053	43,053
PLC Funds managed by LCiGB	-	1,880	1,880	-	1,860	1,860
Martin Luther Bund SALC Grant	-	-	-	-	2,472	2,472
ELCA	-	280	280	-	17,078	17,078
Kosicol Ewangelico	-	-	-	-	1,559	1,559
Advent Appeal	-	242	242	-	-	-
	<u>-</u>	<u>142,817</u>	<u>142,817</u>	<u>-</u>	<u>145,593</u>	<u>145,593</u>

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

### **4 Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Total</b>		
Admin services/Admin support	1,273	1,211
Pastors retreat	3,249	1,699
	<u>4,522</u>	<u>2,910</u>

### **5 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest	169	177
	<u>169</u>	<u>177</u>

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 6 Expenditure on charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
Staff costs	101,503	82,293
Project, events, ordinations	150	7,182
Office expenses incl insurance	3,147	2,338
Finance Support Climadesign/RyanJayberg	4,160	4,160
Administrative meetings	462	1,781
Rent paid in advance	-	18,765
Fees and memberships	1,337	2,630
Bank charges	128	178
CLC PSS	35,901	33,110
CLC Bishop's expenses	11,418	9,809
CLC and LWF Ministerium Grants	2,777	2,225
Martin Luther Bund	-	2,472
ELCA Intern and Retired Clergy Support Ministerium	685	-
PLCS Funds managed by LCiGB	400	690
Pastors' Retreat	3,954	3,600
	<u>166,022</u>	<u>171,233</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	<u>2,899</u>	<u>3,646</u>
	<u>168,921</u>	<u>174,879</u>
<b>Analysis by fund</b>		
Unrestricted funds	16,597	25,515
Restricted funds	152,324	149,364
	<u>168,921</u>	<u>174,879</u>

### 7 Support costs allocated to activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Governance	<u>2,899</u>	<u>3,646</u>



# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 7 Support costs allocated to activities (Continued)

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Audit fees	1,920	1,800
Accountancy	979	1,812
Professional fees	-	34
	<u>2,899</u>	<u>3,646</u>

### 8 Net movement in funds

	2025 £	2024 £
--	-----------	-----------

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

Fees payable for the independent examination of the charity's financial statements	<u>1,920</u>	<u>1,800</u>
--	--------------	--------------

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>7</u>	<u>6</u>

### Employment costs

	2025 £	2024 £
--	-----------	-----------

Wages and salaries	<u>101,503</u>	<u>82,293</u>
--------------------	----------------	---------------

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

During the year directors' remuneration totaling £42,087 (2024: £38,299) was paid.

### 10 Taxation

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

### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	<u>6,352</u>	<u>22,167</u>

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,485	5,875
Accruals and deferred income	1,920	1,800
	<u>8,405</u>	<u>7,675</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 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
	-	-	-	-
CLC - Grants	32,730	82,741	(89,260)	26,211
LWF - Grants	2,499	1,038	(1,038)	2,499
Polish Lutheran N Trust Grant	1,754	-	(630)	1,124
SLA - Grants	464	56,636	(56,683)	417
PLCS Funds held by LCiGB	574	1,880	(4,659)	(2,205)
Kosicof Ewangelico	1,559	-	-	1,559
ELCA	(1,687)	280	(55)	(1,462)
Advent Appeal	-	242	-	242
	<u>37,893</u>	<u>142,817</u>	<u>(152,324)</u>	<u>28,386</u>

#### Previous year:

	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
Kosicof 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>

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 13 Restricted funds

(Continued)

#### Notes to the restricted funds.

CLC - Bishop's Support Grant: This is part of the CLC Block Grant 2025 to fund Bishop's travel and other expenses.

CLC - Bishop's Allowance: This is part of the CLC Block Grant 2025 to fund Bishop's salary.

CLC - Dean's Support Grant: This is part of the CLC Block Grant 2025 to fund Dean's travel and other expenses.

CLC - Pastors' Salary Support Grant: This is part of the CLC Block Grant 2025 to support the congregations to help pay the Pastors' salary.

CLC -Chaplaincy Nottingham University: This is part of the CLC Block Grant 2025 to fund Bishop Paulina's Post as Chaplain at Nottingham University.

CLC- Bishop's Assistant Grant: This is part of the CLC Block Grant 2025 to fund the salary of J Nelson as Bishop's assistant.

CLC - Chaplaincy Asst. Leeds University : This is part of the CLC Block Grant 2025 to fund J. Nelson as chaplain's assistant at Leeds University. This post was transferred to CLC 1/8/2025

CLC - Rental Support Grants: This is part of the CLC Block Grant 2025 to support congregations' rental cost, not used this year. Grant transferred to Pastors' Support and Bp. Expenses

CLC - Special Needs Grant: This is part of the CLC Block Grant 2025.

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.

Polish Lutheran N Trust Grant: Support for retired clergy to attend ministerium and other meetings.

SLA Trinity: Salary for P Hlawiczka Trinity Congregation.

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 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.

SLA St Paul's L Haupt: Salary for Laura Haupt St Paul's Congregation.

Advent Appeal : Appeal to LCiGB congregations to collect funds for the Augustana Victoria Hospital in Jerusalem, a ministry of Lutheran World Federation. Funds received from the congregations will be transferred to Lutheran World Federation.

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: Intern Expenses.

Kosicol Ewangelico: Funds from Poland held for Polish ministry

# LUTHERAN CHURCH IN GREAT BRITAIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	51,326	19,534	(16,597)	54,263
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	£	£	£	£
General funds	58,594	18,247	(25,515)	51,326
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 December 2025:</b>			
Current assets/(liabilities)	54,263	28,386	82,649
	<u>          </u>	<u>          </u>	<u>          </u>
	54,263	28,386	82,649
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Current assets/(liabilities)	51,326	37,893	89,219
	<u>          </u>	<u>          </u>	<u>          </u>
	51,326	37,893	89,219
	<u>          </u>	<u>          </u>	<u>          </u>

#### 16 Related party transactions

This year, a total of £3,531 was directly reimbursable as trustees' expenses against receipts for actual costs: last year was £5,247.