Charity registration number 266600 (England and Wales)

SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN

COUNCIL FOR GERMAN CHURCH WORK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Caladine

Chartered Certified Accountants

SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN
COUNCIL FOR GERMAN CHURCH WORK
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr B Jurack Rev S Halfmann Mr J Hoffmann Mrs H O'Kane Rev K Othmer
Charity number (England and Wales)	266600
Principal address	10 Sandwich Street London WC1H 9BL
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN
COUNCIL FOR GERMAN CHURCH WORK
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SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN
COUNCIL FOR GERMAN CHURCH WORK
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

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 Synod's governing document, the Charities Act 2011, 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 Synod is established to advance the protestant Christian religion, amongst German Speakers in Great Britain. In achieving this object, the Synod fosters solidarity between its member congregations and a common approach to questions of Christian faith and life. It attends to the ecclesiastical and social life of the congregations and concerns itself with the maintenance of Christian life.

The Synod provides the congregations with ministers, advice, training, and oversight so that they can provide public benefits in accordance with their charitable objectives and their agreements with the Synod.

Public benefit

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

Achievements and performance

Ministry

The Synod is responsible for providing and organising effective German-speaking Protestant ministry in Great Britain. It supports the member congregations by employing pastors and pastoral assistants for German worship and pastoral care when needed, even where there is no organised congregation.

At the end of 2025 six pastors were employed, who worked with 16 congregations supporting about 30 places of worship.

Quality Management

The Synod supports the member congregations by visitation and training. A visitation to a congregation sets in motion a process of reflection; whether their activities match their objectives and whether improvement is possible. Volunteer training enables them to lead worship, to offer worship for children, to lead the congregation and to manage its finances. This supports good governance and develops the skills of the current and future lay community, helping to ensure the long-term continuity of the congregations.

Administrative Support to Congregations

The Synod supports the member congregations by giving advice, examining their finances and legal documents, and providing them with templates for their day-to-day work. The Synod holds a Grade A Sponsorship License for the UK Visa Immigration Sponsorship Scheme and assists new pastors with the visa application process. The Synod arranges an annual meeting for the Treasurers of the congregations to discuss financial matters, share best practices and gain a better understanding of the financial needs across the Synod.

Financial Support to Congregations

The Synod supports the member congregations by giving grants. It gives support grants towards the church work, supports children's groups, specific projects and outings, partly pays for repairs to the rectories inhabited by the pastors and supports congregations in deficit.

Networking between Congregations

The Synod Assembly is held each spring as the Synods annual general meeting to provide opportunities for trustees of the congregations throughout Great Britain to share their ideas for congregational work and to discuss matters of Christian faith. In summer 2025 a group of young people from congregations nationwide came together in Cambridge for a week of worship and community.

Representation

The Synod represents German speaking Protestants at the German Embassy, at the General Assembly of Evangelische Kirche in Deutschland (EKD) and in several ecumenical organisations throughout Great Britain and in Europe. It delivers a presentation about the German-speaking church work in Great Britain at the Deutscher Evangelischer Kirchentag in Germany.

Financial review

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next year and for the foreseeable future.

Income

The Synod has effectively 4 sources of income.

Congregation Contributions

The Synod's income derives for the largest part from contributions by the congregations of £411,858 or 69% (2024: £304,000 or 59%). The Synod Assembly determines the contribution to be paid by each congregation. The amount for 2025 was increased to £65,000 (2024: £60,000) and a new voluntary contribution was introduced, raising £48,400 (2024: £Nil) with the aim to move closer to a balanced budget.

Grants and donations

The Trustees are most grateful for grants and donations received in 2025. In 2025 a grant of £80,000 (2024: £75,000) was made by the Schroder 1905 Trust (Registered Charity Number 1117748) for a variety of activities aimed at creating an active community life.

Dividends and Interest Income

Net income from investments in 2025 amounted to £46,093 (2024: £44.532), the majority of which was derived from dividends with £3,717 (2024: £4,158) being interest income reflecting weakening interest rates.

Other financial contributions

In 2025 a financial contribution of £54,680 (2024: £68,449) towards the costs of the pastoral assistants from the congregations in London-West was received.

Expenditure

Salaries

Salaries of the pastors represent the largest part of the Synod's expenditure of £432,421 or 70% (2024: £380,586, or 73%). All employment costs are now denominated in Sterling and therefore are no longer impacted by fluctuating currency exchange rates.

Financial support to the Congregations

In 2025 the Synod provided financial support to the Congregations at a total amount of £66,400 (2024:£48,783).

Administrative support costs

In 2025 the Synod incurred total expenses of £90,028 (2024: £85,753) to provide administrative support to the congregations. Most of these costs were borne by salaries for the administrative and financial support staff totalling £50,601 (2024: £49,420). The balance was spent on such items as legal fees, insurance, accounting support, costs for the independent examiner and other administrative items.

Changes in financial position

During the financial year 2025 net assets saw an overall decrease of 1.5% mainly as a result of revaluations on investments.

The value of the Synod's net assets as at 31/12/2025 decreased from £1,685,934 to £1,659,589.

Result

In 2025, the Synod had a net deficit of £26,345 (2024: surplus of £30,795). The Synod's unrestricted funds increased by £83,746 (2024: increased by £111,393).

The Synod received no grants or other income from central or local government.

Reserves policy
In 2025, the unrestricted funds (reserves) stood at £1,032,638 (2024: £948,892).

The Synod's policy for holding reserves is to keep the liquid amount of unrestricted funds at least equal to 24 months of operating expenditures, less the direct costs of ministry, to safeguard the continuity of operations. In the Trustees' judgement, the adequate minimum amount to be held as liquid General Reserves for this purpose remains set at £200,000.

At the end of 2025, the amount kept in current accounts and cash-equivalent fixed term accounts with banking institutions located in the UK and in Germany was £237,829 (2024: £251,697).

Restricted Funds

- The Salary Savings Funds is an income fund holding the unspent part of the congregations' Synod fees for covering the costs of ministry. The fund had already been exhausted to £0 as of 31/12/2025.
- The Congregation Support Fund is an income fund holding donations given in past years by the EKD and similar bodies for supporting the congregations that make up the Synod in ways to be decided by the trustees. The fund increased by £22,530 in 2025 and stands at £171,940 on 31/12/2025 (31/12/2024: £194,470).
- The Congregation Shortfall Fund (formerly called Grants Retained in Germany Fund) is an income fund holding donations given in past years by the EKD for covering the salaries of pastors and for supporting the congregations that make up the Synod. This fund was retained entirely in Germany before 2017. The value of this fund decreased by £87,562 in 2025 and stands at £455,011 on 31/12/2024(31/12/2024: £542,571).

Investment Policy and Objectives

The Synod's investment policy, as defined by the Trustees in consultation with the Synod's finance committee, permits investing all restricted and unrestricted funds of the Synod, except its liquid General Reserves, in ethical, diversified multi-asset funds with balanced risk exposure. The trustees are satisfied that the investment policy continues to be suitable for generating increased return on the Synod's invested funds.

Policies for the payment of Staff

The remuneration of the pastors posted to employment by the Synod in the UK under its agreement with the EKD is set by the EKD in accordance with its worldwide procedures. Trustees who are also employed as pastors have therefore no role in setting their own remuneration. The salaries of non-EKD pastors, pastoral assistants and of the office staff are set by the trustees.

Risk Management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. The trustees are satisfied that adequate processes and control procedures are in place to mitigate the charity's exposure to these risks.

Employer's liability, public liability, personal injury, property and legal protection insurance policies are in place.

Structure, governance and management

The Synod is an unincorporated ecclesiastical charitable association governed by its Constitution ("Synodalordnung") of 12 May 1973 as last amended by the Synod Assembly on 26 April 2025.

Governing Body

The governing body of the Synod is the Synod Assembly. It consists of the trustees, the pastors-in-office of the pastoral regions, one delegate from each congregation (with a minimum of three delegates from each pastoral region) and up to seven extraordinary members appointed in accordance with the Constitution. The Synod Assembly meets ordinarily once a year.

The Synod Assembly elects the Synod's trustees and confirms the appointment of the treasurer if the treasurer is not a trustee. The Synod Assembly decides on the statutes of the Synod, sets its budget and its members' contributions and receives the annual accounts.

Trustees

The Synod Council is the executive organ of the Synod and its elected members are the trustees of the charity. The Synod Council is responsible for the Synod affairs and has all required powers for this purpose unless they are allocated to the Synod Assembly by the Constitution.

Trustees are elected under the terms of the Constitution. Elections take place every three years at the Synod Assembly. Trustees may be re-elected. The trustees act within the Synod's mandate and are accountable to the Synod Assembly. They report to the annual meeting of the Synod Assembly. The trustees are voting members of the Synod Assembly.

Trustees are inducted into their responsibilities and duties on the basis of Charity Commission publications. They are provided with copies of the Charity's governing document and have equal right to information about the Charity's business. They are familiar with the philosophy, history and objectives of the charity. Ongoing trustee development takes place as required.

Trustees have considered the Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion.

Lead Trustee for Finance

The lead trustee for finance has delegated responsibility for internal controls.

Administrator

Transactions are performed by the Financial Administrator, who is employed by the Synod at its office, under the "four eyes" principle.

Trustees

The Trustees who served during the year and up to the date of signature of the financial statements were:

Dr B Jurack
Rev S Halfmann
Mr J Hoffmann
Mrs H O'Kane
Rev K Othmer

Funds held as custodian trustee
The Synod acts as Custodian Trustee for the German Seafarer's Mission (DSM), by holding funds and dealing with transactions on their behalf.

These monies, whilst temporarily under the control of the Synod, are not the property of the Synod and have therefore been excluded from the accounts. The total balance held on DSM's behalf at 31/12/2025 was £5,188.

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

Signed by:
Silke Halfmann
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Rev S Halfmann
Trustee

Date: 16 March 2026

SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN
COUNCIL FOR GERMAN CHURCH WORK
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN

I report to the Trustees on my examination of the financial statements of Synod of German-speaking Lutheran, Reformed and United Congregations in Great Britain (the Synod) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Synod you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Synod'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

Since the Synod's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Synod as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 19 March 2026

SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN
COUNCIL FOR GERMAN CHURCH WORK
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 £
Income from:							
Donations and legacies	3	80,000	-	80,000	89,556	-	89,556
Charitable activities	4	135,458	335,018	470,476	112,524	264,324	376,848
Investments	5	21,515	24,578	46,093	21,016	23,516	44,532
Total income		236,973	359,596	596,569	223,096	287,840	510,936
Expenditure on:							
Charitable activities	6	148,937	461,145	610,082	129,730	394,368	524,098
Total expenditure		148,937	461,145	610,082	129,730	394,368	524,098
Net gains/(losses) on investments	11	(6,186)	(8,542)	(14,728)	20,224	27,928	48,152
Net income/(expenditure)		81,850	(110,091)	(28,241)	113,590	(78,600)	34,990
Other recognised gains and losses:							
Other gains/(losses)	13	1,896	-	1,896	(2,197)	(1,998)	(4,195)
Net movement in funds	8	83,746	(110,091)	(26,345)	111,393	(80,598)	30,795
Reconciliation of funds:							
Fund balances at 1 January 2025		948,892	737,042	1,685,934	837,499	817,640	1,655,139
Fund balances at 31 December 2025		1,032,638	626,951	1,659,589	948,892	737,042	1,685,934

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

SYNOD OF GERMAN-SPEAKING LUTHERAN, REFORMED AND UNITED CONGREGATIONS IN GREAT BRITAIN
COUNCIL FOR GERMAN CHURCH WORK
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Property, plant and equipment	**14**		572		1,144
Investments	**15**		1,406,393		1,421,121
			1,406,965		1,422,265
Current assets					
Trade and other receivables	**16**	14		77	
Cash at bank and in hand		290,256		301,976	
		290,270		302,053	
Current liabilities	**17**	(37,646)		(38,384)	
Net current assets			252,624		263,669
Total assets less current liabilities			1,659,589		1,685,934
Net assets			1,659,589		1,685,934
The funds of the Synod					
Restricted income funds	**19**		626,951		737,042
Unrestricted funds	**20**		1,032,638		948,892
			1,659,589		1,685,934

The financial statements were approved by the Trustees on 28 February 2026

Signed by:
Silke Halfmann
71F6C2BD9C4A4D8...
Rev S Halfmann
Trustee

1 Accounting policies

Charity information
Synod of German-speaking Lutheran, Reformed and United Congregations in Great Britain is an unincorporated charity, governed by it's Constitution.

1.1 Basis of preparation

Accounts have been prepared on accruals basis in accordance with the rules applicable to non-company registered charities with a gross income of over £250,000.

As a public benefit entity under FRS102, the charity has prepared the financial statements in accordance with the Charities SORP (FRS102) effective 1 January 2015.

The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

All income and expenditure have arisen from continuing activities.

Having taken all available information into account, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months as well as for the foreseeable future and thus are satisfied that there are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particularly restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particularly restricted purposes.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Contractual income is recognised once the service has been provided.

Gifts in kind are accounted for at a reasonable estimate of their fair values to the charity at the amount realised on sale. Donated services are included in income and expenditure where the benefit to the charity is reasonably quantifiable, measurable and material at the estimated value to the charity, with exception of volunteer help which is not included in the accounts.

Cash donations are recognised on receipt. Other donations are recognised once the Synod 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.

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the Synod 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.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a specific heading, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Property, plant and equipment

A tangible fixed asset is capitalised if its initial cost is at least £500.

Fixed asset investments are measured initially at cost and revalued at the end of the reporting period to their fair value. The value of investment funds is based on the unit bid price. For investments listed or traded on a recognised exchange, fair value is the market value. If the fair value cannot be measured reliably, including for social investments, revaluation is based on cost less impairment.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computers	Linear over four years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the Synod reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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 Accounting policies (Continued)

1.10 Financial instruments

The Synod 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 Synod's balance sheet when the Synod 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 trade and other receivables 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 trade and other payables 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 payables 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 payables 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 Synod's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity is exempt from tax on its charitable activities.

1.12 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 Synod is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies (Continued)

1.14 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the middle market spot rate as published by the Bank of England for the balance sheet date.

Transaction amounts in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction based on the middle market spot rate as published by the Bank of England unless the actual transaction rate can be identified.

Exchange differences are taken into account in arriving at the operating result.

2 Critical accounting estimates and judgements

In the application of the Synod'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 £	Unrestricted funds 2024 £
Donations and gifts	80,000	75,000
Legacies	-	14,556
	80,000	89,556
Donations and gifts		
The Schroders 1905 Trust	80,000	75,000
	80,000	75,000

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable Activities						
Ministry Synod Fees	131,520	280,338	411,858	108,000	196,000	304,000
Pastoral Assistance Refunds	-	54,680	54,680	125	68,324	68,449
Other Services	3,938	-	3,938	4,399	-	4,399
	135,458	335,018	470,476	112,524	264,324	376,848

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from listed investments	17,798	24,578	42,376	16,858	23,516	40,374
Interest receivable	3,717	-	3,717	4,158	-	4,158
	21,515	24,578	46,093	21,016	23,516	44,532

6 Expenditure on charitable activities

	Ministry	Quality management	Admin support to congregation	Financial support to congregation	Networking	Representation	Total
	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £
Direct costs							
Staff costs	393,683	-	-	-	4,664	-	398,347
Outreach	-	-	-	-	5,420	-	5,420
Relocation	38,737	-	-	-	2,709	-	41,446
Lay training	2,691	-	-	-	-	-	2,691
ACAT / NVCO / ThirtyOneEight	-	-	962	-	-	-	962
Support for pastoral assistants	-	-	-	1,400	-	-	1,400
Maintenance	-	-	-	25,000	-	-	25,000
Congregation work	-	-	-	40,000	-	-	40,000
Ecumencial	-	-	-	-	-	973	973
Other representation	-	-	-	-	-	3,815	3,815
	435,111	-	962	66,400	12,793	4,788	520,054
Share of support and governance costs (see note 7)							
Support	44,863	5,261	5,261	5,559	5,261	5,261	71,466
Governance	5,993	81	81	81	12,082	244	18,562
	485,967	5,342	6,304	72,040	30,136	10,293	610,082
Analysis by fund							
Unrestricted funds	51,222	5,342	6,304	45,640	30,136	10,293	148,937
Restricted funds	434,745	-	-	26,400	-	-	461,145
	485,967	5,342	6,304	72,040	30,136	10,293	610,082

6 Expenditure on charitable activities (Continued)

Previous year:	Ministry	Quality management	Admin support to congregation	Financial support to congregation	Networking	Representation	Total
	2024	2024	2024	2024	2024	2024	2024
Direct costs	£	£	£	£	£	£	£
Staff costs	353,842	-	-	-	-	-	353,842
Relocation	26,744	-	-	-	-	-	26,744
IT services and equipment	-	-	3,234	-	-	-	3,234
Lay training	1,234	-	-	-	-	-	1,234
ACAT / NVCO / ThirtyOneEight	-	-	484	-	-	-	484
Support for pastoral assistants	-	-	-	3,200	-	-	3,200
Maintenance	-	-	-	10,333	-	-	10,333
Congregation work	-	-	-	35,250	-	-	35,250
Ecumencial	-	-	-	-	-	947	947
Visitation	-	789	-	-	-	-	789
Other representation	-	-	-	-	-	2,288	2,288
	381,820	789	3,718	48,783	-	3,235	438,345
Share of support and governance costs (see note 7)							
Support	40,064	4,952	4,952	5,055	4,952	4,952	64,927
Governance	6,681	61	61	61	13,779	183	20,826
	428,565	5,802	8,731	53,899	18,731	8,370	524,098
Analysis by fund							
Unrestricted funds	47,980	5,802	8,731	40,116	18,731	8,370	129,730
Restricted funds	380,585	-	-	13,783	-	-	394,368
	428,565	5,802	8,731	53,899	18,731	8,370	524,098

7 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	50,601	49,420
Depreciation	572	572
Office costs	124	196
Insurance	2,070	1,817
Legal fees	12,062	5,220
Bank charges	298	214
HR services	1,934	2,593
Payroll processing	1,068	756
Telephone	1,349	567
Other administrative costs	1,386	3,970
Governance costs	18,564	20,428
	90,028	85,753
Analysed between:		
Ministry	50,856	46,745
Quality management	5,342	5,013
Admin support to congregation	5,342	5,013
Financial support to congregation	5,640	5,116
Networking	17,343	18,731
Representation	5,505	5,135
	90,028	85,753

Governance costs comprise:	2025 £	2024 £
Independent examination fees	2,694	2,640
Accountancy	3,030	2,742
Synod assembly	12,003	13,718
Sponsorship licence	25	717
Synod council	812	611
	18,564	20,428

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	2,694	2,640
Depreciation of owned property, plant and equipment	572	572

9 Trustees

The Trustees do not receive any remuneration for their services as trustees. In the reporting period, the following Trustees were employed by the Synod as pastors and received salaries for their non-trustee services in the Congregations of their Pastoral Region, or were reimbursed the following expenses:

Trustee remuneration	**2025**		**2024**	
Pastor Thierbach		-	63,321	
Pastor Halfmann	62,828	61,288		
Pastor Othmer	61,920	-		
Total	**124,748**		**124,609**	

Trustee expenses	**2025**	**2024**		
Pastor Jantzen	-	830		
Pastor Thierbach		-	42	
Pastor Halfmann	604		205	
Pastor Othmer	1,600		-	
Hildegard O'Kane		36		-
Brigitte Jurack	93		82	
Jochen Hoffmann		8		8
Total	**2,341**		**1,167**	

10 Employees

The average monthly number of employees during the year was:

	2025 Number	**2024 Number**
	9	9

Employment costs	**2025 £**	**2024 £**
Wages and salaries	440,076	388,144
Social security costs	7,047	7,910
Other pension costs	1,825	7,208
	448,948	403,262

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	**2024 Number**
£60,000 - £70,000	5	2

11 Gains and losses on investments

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
Gains/(losses) arising on:	£	£	£	£	£	£
Revaluation of investments	(6,186)	(8,542)	(14,728)	20,224	27,928	48,152

12 Taxation

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

13 Other gains and losses

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
Gains/(losses) upon:	£	£	£	£	£	£
Foreign exchange	(1,896)	-	(1,896)	2,197	1,998	4,195

14 Property, plant and equipment

	Computers £
Cost	
At 1 January 2025	3,923
At 31 December 2025	3,923
Depreciation and impairment	
At 1 January 2025	2,779
Depreciation charged in the year	572
At 31 December 2025	3,351
Carrying amount	
At 31 December 2025	572
At 31 December 2024	1,144

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025 & 31 December 2025	1,421,121
Carrying amount	
At 31 December 2025	1,421,121
At 31 December 2024	1,421,121

16 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Other receivables	14	77

17 Current liabilities

	2025 £	2024 £
Other taxation and social security	12,656	8,446
Other payables	22,296	25,528
Accruals and deferred income	2,694	4,410
	37,646	38,384

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,825	7,208

The Synod operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Synod in an independently administered fund.

19 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	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Salary Savings Fund	-	335,019	(434,745)	99,726	-	-
Congregation Support Fund	194,470	5,932	(26,400)	-	(2,062)	171,940
Congregation Shortfall Fund	542,572	18,645	-	(99,726)	(6,480)	455,011
	737,042	359,596	(461,145)	-	(8,542)	626,951

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Salary Savings Fund	-	264,324	(380,584)	116,260	-	-
Congregation Support Fund	195,913	5,599	(13,784)	-	6,741	194,469
Congregation Shortfall Fund	621,727	17,917	-	(116,260)	19,189	542,573
	817,640	287,840	(394,368)	-	25,930	737,042

Included within the Revaluations, gain and losses above is £5,204 on the Salary Savings Fund which is foreign exchange movements.

20 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	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Organisational Change & Restructuring Fund	93,726	-	(2,921)	-	-	90,805
Schroners 1905 Trust Grant Fund	-	80,000	(52,792)	-	-	27,208
General funds	855,166	156,973	(93,224)	-	(4,290)	914,625
	948,892	236,973	(148,937)	-	(4,290)	1,032,638

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Income Generation Fund	637,501	-	-	(637,501)	-	-
Organisational Change & Restructuring Fund	-	-	(6,274)	100,000	-	93,726
General funds	199,998	223,096	(123,456)	537,501	18,027	855,166
	837,499	223,096	(129,730)	-	18,027	948,892

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Property, plant and equipment	572	-	572
Investments	779,442	626,951	1,406,393
Current assets/(liabilities)	252,624	-	252,624
	1,032,638	626,951	1,659,589

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Property, plant and equipment	1,144	-	1,144
Investments	684,079	737,042	1,421,121
Current assets/(liabilities)	263,669	-	263,669
	948,892	737,042	1,685,934

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).