



One Lord, One Faith, One Body

Today's Business I

Thirteenth Regular Convention

Winnipeg, Manitoba

June 12-15, 2026

INDEX

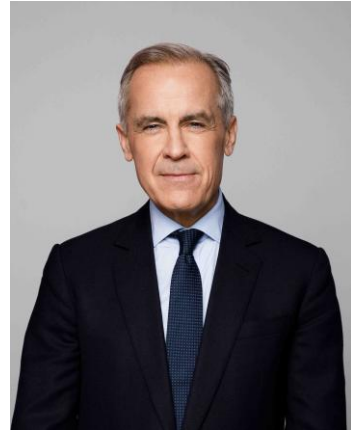
- I. 2 Greetings from the Prime Minister
- I. 3 Installation of Convention Delegates
- I. 4 Convention Orientation
- I.8 Biographies for Convention Essayists
- I.10 Updates/Corrections to the Workbook
- I.21 Late Overtures and Additional Resolutions
- I.23 Audited Financial Statements



PRIME MINISTER • PREMIER MINISTRE

I would like to convey my warmest greetings to everyone attending the 2026 Convention of the Lutheran Church-Canada, being held in Winnipeg, Manitoba.

This event brings pastors and lay delegates from across Canada to reflect upon the past year, set priorities for the future, and reaffirm your faith and your organization's commitment to serving others. I am certain that the many discussions planned will stimulate a great deal of meaningful exchange and that attendees will make the most of this assembly.



I would like to thank the organizers for their hard work and dedication in planning this year's gathering.

I wish you all a successful convention.



The Right Honourable Mark Carney, P.C., O.C., M.P.
Prime Minister of Canada

Ottawa
2026

Installation of Convention Delegates and Opening of the Convention

“Grace to you and peace from God our Father and the Lord Jesus Christ, who gave himself for our sins to deliver us from the present evil age, according to the will of our God and Father, to whom be the glory forever and ever. Amen” (Galatians 1:3-5).

Would the voting delegates, advisory delegates and representatives please rise.

Since you are to serve as delegates of the congregations of our Synod, as well as representatives of the board, commissions, and other agencies and institutions of our synodical family, and so that your participation in this convention may be to the glory of God and a blessing to His church, hear now these words of the apostle Paul as recorded in the 4th chapter of Ephesians:

"I urge you to walk in a manner worthy of the calling to which you have been called, with all humility and gentleness, with patience, bearing with one another in love, eager to maintain the unity of the Spirit in the bond of peace. There is one body and one Spirit – just as you were called to the one hope that belongs to your call – one Lord, one faith, one baptism, one God and Father of all, who is over all and through all and in all” (Ephesians 4:1-6). This is the Word of the Lord.

Having heard the Word of God, I now ask you: Do you solemnly promise before God and this Christian assembly that, as delegates to this convention, you will be submissive to the Word of God and will faithfully uphold the confessions of the Evangelical Lutheran Church, so that in unity of faith and in the fellowship of love the Church may grow into Him who is the head, Jesus Christ?

Delegates: Yes, with the help of God.

Let us all rise for prayer:

Guide us, Lord, by your Holy Spirit, so that this synodical convention may promote your work among us and build up your holy church. Lord, in your mercy:

Hear our prayer.

Direct all our discussion and debate, so that we may discern your will for us and make right decisions on the matters before us. Lord, in your mercy:

Hear our prayer.

Keep our hearts and minds focused on your commands and promises, so that we may be bold in our mission to the people of this land. Lord, in your mercy:

Hear our prayer.

Make us ready to listen, slow to criticize, and willing to cooperate with each other, so that we may promote the unity of the faith which you have given us. Lord, in your mercy:

Hear our prayer.

Encourage and inspire us through this convention, so that we may be better equipped to serve you as your priestly people, always contending for the faith that has once for all been entrusted to the saints; through your Son, Jesus Christ our Lord, who lives and reigns with you and the Holy Spirit, one God, now and forever.

Amen.

OPENING

I now declare this Twelfth Regular Convention of Lutheran Church—Canada open, in the name of the Father and of the Son and of the Holy Spirit. Amen.

BLESSING

“Now to him who is able to keep you from stumbling and to present you blameless before the presence of his glory with great joy, to the only God, our Savior, through Jesus Christ our Lord, be glory, majesty, dominion, and authority, before all time and now and forever.

Amen.” (Jude 24-25)

CONVENTION ORIENTATION

I. SYNOD AND ITS MEMBERS

- 1.1 Lutheran Church–Canada is organized as a Synod; that is, “the voluntary ecclesiastical bond shared by Member Congregations and Individual Members (pastors and deacons) walking together to carry out the ministry and mission given by Christ to His Church” (Statutory Bylaw 1.01).
- 1.2 A region is “a geographic region of Canada established by the Board from time to time” (Statutory Bylaw 1.01). A circuit is “a grouping of Member Congregations located in an area of Canada, the number of which are established by the Board from time to time” (Statutory Bylaw 1.01).
- 1.3 While the relationship of the Synod “to an individual congregation’s right of self-government is advisory” (Constitution, Article VII), the Synod is not merely advisory when it comes to conditions of membership in the Synod; such as, “acceptance of the confessional basis of Article II (of the Constitution); renunciation of unionism and syncretism of every description; regular call of pastors and deacons; exclusive use of doctrinally pure agenda, hymn books, and catechisms; service of a Member Congregation by a pastor who is an Individual Member” (Constitution, Article V).” Moreover, “the president has the responsibility to advise, admonish, and reprove. He shall conscientiously use all means at his command to promote and maintain unity of doctrine and practice in all the regions” (Constitution, Article X.3). Likewise, the regional pastors have the same task in their respective regions (Synodical Bylaw 3.003).

II. PURPOSE OF THE CONVENTION (based on Synodical Bylaw 2.001)

- 2.1 To celebrate the grace of God and grow in faith and sanctification through worship, nurture, inspiration and fellowship with brothers and sisters in Christ from congregations throughout our Synod.
- 2.2 To become better informed concerning the needs, challenges and opportunities facing us as members of the Synod.
- 2.3 To receive reports of the officers, boards and commissions of Synod.
- 2.4 To make decisions regarding directions for the church and take action on various proposals.
- 2.5 To elect officers, boards and commissions.

III. HOW THE CONVENTION ARRIVES AT DECISIONS

- 3.1 Officers, boards, commissions and other entities report to Synod on activities, needs, challenges and recommendations.
- 3.2 Congregations and other eligible entities submit proposals for action (overtures).
- 3.3 Special convention (resolutions/floor) committees are appointed by the president to review all overtures and submit appropriate resolutions. These resolutions, not the reports or overtures, are voted on by the convention delegates.

IV. PARLIAMENTARY PROCEDURE

- 4.1 The purpose of parliamentary procedure is to assure that the will of the majority prevails, but that the rights of the minority are protected.

- 4.2 The role of the chair is to ensure that there is an orderly consideration of issues; that the opinions of the majority and the minority are heard while remaining impartial. The chair must ensure that delegates understand the action they are voting on, and what options are open to them. (If you have any doubts, ask!)
- 4.3 The responsibility of delegates is to be informed on issues, and vote according to their conscience. Do not be afraid to ask questions.
- 4.4 A review of parliamentary procedure is found on page H.3ff of Today's Business - H.

V. HOW DOES PARLIAMENTARY LAW WORK?

- 5.1 Once a motion (or resolution) is made, seconded, and stated by the Chair, it becomes the property of the assembly. If you agree with the motion, the best course is to vote for its adoption. If you disagree with the motion, the simplest response is to vote it down. While delegates are free to speak either for or against a resolution, you do not have to! Please avoid the temptation to simply repeat a view already expressed; as you will be doing that when you finally vote.
- 5.2 Other options to a motion (or resolution):
 - A. To POSTPONE INDEFINITELY: This is rarely used except for procedural or tactical reasons. It's a way, for example, of getting rid of a resolution which could bring negative consequences to the Synod if the assembly were either to adopt or reject it. It is normally not used after discussion has begun.
 - B. To AMEND: This is to change an existing motion by deleting or inserting certain words; or by substituting, that is, striking out a whole section and inserting a new one. You cannot do two of these at different places, for example "to delete words in line 6, and then add words in line 10." Such actions need to be handled separately.
 - C. To present a SUBSTITUTE MOTION: This is like an amendment, but one in which the entire thrust and content of the resolution is changed. It's a more complex device and should be used only if the desired outcome cannot be reached by simpler means. Since this is a primary amendment, it may not be introduced when another amendment is already being considered. If we encounter this, we shall take time to explain the procedure. (The process is noted on page A.6 of the Convention Workbook.)
 - D. To REFER TO COMMITTEE: If a resolution seems unclear or is considered to be poorly worded or thought out, it could be sent back to the resolutions committee, with or without special instructions.
 - E. To POSTPONE DEFINITELY: This means to postpone action on a resolution until a certain time later in the convention.
 - F. To LAY ON THE TABLE: This means to set a matter aside and to take no action. When a resolution is "tabled," it is effectively killed, without the delegates deciding for or against it. It will not return to the floor unless there is a motion to "take from the table."
 - G. To TAKE FROM THE TABLE: A motion must be made and seconded – it is not debatable; and it requires a majority. This must be done in the same session or at the next business session. If no motion is made to take a matter from the table, it dies.
- 5.3 Other Matters:
 - A. If you are presenting a rather large amendment or a substitute motion, it must be made available for the delegates in print. Please present it to the secretary in advance for

this purpose prior to the appropriate session. The Chair serves notice that this process is normally to be followed.

B. If you intend to take any of the actions mentioned above; then you must move your amendment first. If it is seconded, the Chair will then permit you to speak to it. Parliamentary procedure does not permit you to first make a speech, and then to propose an amendment.

C. If you think there has been enough (or too much) debate and you want to get on with voting, you may do one of two things in this order:

(1) LIMIT DEBATE: Move a time limit, or to limit debate to a certain number of speeches. Say, "I move we terminate debate at 3:30 p.m.," or "after 3 more speeches." You need to be at a microphone to propose this. Such a motion needs a 2/3 majority to pass.

(2) TERMINATE DEBATE: This is also called "MOVING THE PREVIOUS QUESTION." You need to be at a microphone to propose this. Such a motion needs a 2/3 majority to pass. If it does, the Convention must immediately vote on the motion before it. If you wish to move the question on more than just the immediate motion before the assembly – for example, on both an amendment and the pending motion – then you need to specify that.

VI ORDER

- 6.1 All those issued special badges are asked to wear them at all times.
- 6.2 Only voting delegates are to be seated in the section reserved for them. Voting on resolutions or other matters will normally be done via electronic means, although a show of hands or voice vote may also be employed at the discretion of the chair. A standing counted vote (division of the house) may be called for upon request by a voting delegate.
- 6.3 Elections will be done by electronic balloting.
- 6.4 Only advisory delegates and advisory representatives are to be seated in the section reserved for them. There is also a special area for special guests and registered visitors.
- 6.5 Voting delegates have voice and vote; advisory delegates and advisory representatives have voice only and may not make or second a motion.
- 6.6 Others are not allowed to speak on the floor, unless by special permission from the convention chair.
- 6.7 Anyone speaking to the Convention must proceed to a microphone. Usually delegates will be recognized in the order in which they came to the microphone. When recognized, please state your name, whether you are a pastor or lay delegate, voting or advisory, and the congregation and location, board, commission, or other entity you represent.

VII. MISCELLANEOUS

- 7.1 Announcements are to be put in writing and given to the secretary or convention manager.
- 7.2 Distribution of material at the convention must be approved by the president.
This regulation is not intended to limit freedom of expression, but to reduce the possibility that delegates might confuse materials which are part of official convention business with those of an unofficial nature. The cooperation of all delegates and visitors is appreciated.
- 7.3 Prayer requests are to be put in writing on the appropriate form and given to the convention chaplain or handed in at the information booth.
- 7.4 Please be in your seats promptly at the beginning of each session.

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- 7.5 The Director of Communications has official responsibility for any contacts with the media.
 - 7.6 Due to cost, we are unable to provide power for laptop computers. If you are using a laptop, smart phone, or tablet device, please confine its use to convention business so as not to distract other delegates, guests and visitors. Also, don't forget to charge it up in your room each night.
 - 7.7 Please remember to set your cell phone to silent or vibrate mode when on the convention floor.

VIII. RESPONSE TO RESOLUTIONS

- 8.1 According to Synodical Bylaw 2.007 g., comments on proposed resolutions (or on late overtures) contained in this issue of *Today's Business* should be submitted to the chair of the appropriate convention (resolutions) committee through the synod office by June 5. Please send them by email to convention@lutheranchurch.ca.
- 8.2 The chair of the convention (resolutions) committees are:
 - Committee 1 Handbook & Structure**
Resolutions 26.1.01 – 26.1.10
Rev. Aaron Astley, Chair
 - Committee 2 Theology & Church Relations**
Resolutions 26.2.01 – 26.2.12
Rev. Brian Dunlop, Chair
 - Committee 3 Finance & Sundry Matters**
Resolutions 26.3.01 – 26.3.15
Late Overtures 3.18-3.19
Rev. Fraser Coltman, Chair
- 8.3 All convention (resolutions) committees will meet at the convention site on Friday, June 12, 1:00 – 3:30 p.m., to review comments received, reconsider their proposed resolutions if need be, and be available for in-person questions, comments, etc. from delegates. Signs will direct you to the appropriate rooms where the committees are meeting.

IX. NOMINATIONS FROM THE FLOOR

- 9.1 For president or vice-president: No nominations from the floor are allowed
- 9.2 For all other positions: Any voting delegate may, through a simple nomination from the floor, add candidates for any of the other offices, boards or commissions. This would be done at the time each slate is presented by the Commission on Nominations and Elections (CNE).
- 9.3 Nominations from the floor must follow the procedure as per the instructions concerning Nomination/Election Matters on page H.6 of the *Today's Business - H*; namely, "if the conditions for candidacy including vetting has been done and the required information (written consent, photo, biographical, etc.) has been forwarded in advance to the CNE (Synodical Bylaw 2.099 e.; 2.101 l.) This information should be sent to the CNE at least seven days prior to the start of the convention."

X. OPENING WORSHIP SERVICE

- 10.1 The Divine Service will be held on Friday, June 12, 7:30 p.m., in the convention hall.

Convention Essayists



Dr. Alex Vieira serves as Associate Professor of Exegetical Theology at Concordia Lutheran Seminary in Edmonton. Born and raised in Brazil, he completed his undergraduate studies in theology at the Lutheran University of Brazil and his MDiv at Seminário Concórdia. He also earned an MA and a PhD in Biblical Studies from Concordia Seminary, St. Louis.

Before joining the faculty in Edmonton, Dr. Vieira served as a parish pastor in southern Brazil, where his ministry was rooted in an urban context. During his doctoral studies in St. Louis, he was also involved in cross-cultural ministry among Nepalese and Bhutanese newcomers and helped form a Bible study community for Brazilian immigrants. He has served as a Guest Lecturer in the online programs of Concordia Seminary, St. Louis, and as an Adjunct Professor for Seminário Concórdia in Brazil.

At Concordia Lutheran Seminary, he teaches courses in biblical studies, biblical languages, and preaching. Dr. Vieira and his wife, Celiane, live in Edmonton with their two children.

Summary of Presentation:

Koinonia

Is “fellowship” just a church word for socializing? In the New Testament, koinonia refers to something much more profound: an objective participation with others in the life of God through Word and Sacraments. This essay explores how our identity as “Together One” is not a social goal we achieve, but a gift of sharing in the common treasure of Christ for us. By grounding our oneness in this shared reality rather than in human association or earthly culture, we find a theological anchor that binds us to a horizontal life of mutual care, walking in the light together and sharing one another’s burdens.



Dr. James Kellerman is Associate Professor of Theology at Concordia Lutheran Theological Seminary in St. Catharines, Ontario. Dr. Kellerman was born and raised in Wichita, Kansas. He served over thirty years as a parish pastor in Chicago, Illinois while also teaching part-time at Concordia University Chicago. He also served in various capacities in the Northern Illinois District, including as district secretary. Since 2022, he has taught church history and New Testament at Concordia Lutheran Theological Seminary in St. Catharines, Ontario.

He earned a doctorate in classics at Loyola University in Chicago. He contributed translations to the Ancient Christian Commentary Series, and he translated the Incomplete Commentary on Matthew, an anonymous fifth-century work. He is on the board for the Lutherans and the Classics Conference and has edited three volumes of papers presented there. He is fascinated by the way that the ancient Greco-Roman culture both shaped and challenged the early Christian church—something that can help the church today navigate its surrounding culture.

Summary of Presentation:

A Study of Ephesians 2:13-22

In Ephesians 2, Paul explains how Christ created the peace that now exists in the church, how He continues to proclaim that peace, and how we live differently because of that peace. He created the peace not by uttering some platitudes but by dying on the cross. Thus, the peace we enjoy is not a vague idea or a feeling but rather as tangible as Christ's body and ours. As a result, we Christians constitute something that is beyond comprehension: a living temple, with each one of us as a living stone in that temple. Even if these phrases are so familiar that they have almost become mundane, their vision of the church ought to astound us.

UPDATES AND CORRECTIONS TO THE CONVENTION WORKBOOK

The following omissions/errors/changes to the Convention Workbook are being noted for your information. Please enter the changes into your copy of the Convention Workbook.

- E. 18 1. Entered the synod
Change name order to Eddy, Kyle
- E. 21 b. Emeritus
Add ASTLEY, Nolan 2026-05-03

C. 1

CONVENTION DELGATES

(updated to May 29, 2026)

CENTRAL REGION

ASSINIBOINE CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Churchbridge, Trinity	Rev. Airton Glitz	None
Grandview, Hope Inglis, Holy Trinity	Rev. Timothy Schneider	Gloria Stokes
Landestreu, Immanuel Langenburg, Christ MacNutt, Christ	Rev. Shiekh Mauricio	None
Roblin, St. Matthew's Zorra, Grace	Rev. Barry Wood	Jude Frey
Yorkton, Zion	Rev. Kai Buck	Lawrence Kitz

NORTHLAND CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Hudson Bay, Good Shepherd Melfort, St. Paul's Mistatim, Zion Nipawin, Zion	Rev. Christopher McLean	Bradley Adelman
Humboldt, St. John's	Rev. Clinton Magnus	Justin Keller
La Ronge, La Ronge Lutheran Fellowship	Rev. John Blum	None
Middle Lake, Faith	Rev. Jakob Valsson	Lyal Heidecker
Prince Albert, Redeemer	Vacant	Hunter Monseler

ONTARIO CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Atikokan, Faith Evangelical	Vacant	None
Dryden, Our Saviour Vermilion Bay, St. Mark	Rev. Carl Thiele	Christopher Hill
Fort Frances, Church of the Lutheran Hour	Vacant	None
Ignace, Faith	Vacant	Erik Thingstad
Kakabeka Falls, Redeemer	Vacant	Keith Nett
Kenora, Good Shepherd	Vacant	None
Nipigon, Immanuel	Vacant	None
Red Lake, Christ	Vacant	Stephanie Kutchaw
Thunder Bay, Calvary	Rev. Edivar Govaski	Frank Grant
Thunder Bay, Christ	Rev. Peter Noble	Wilfred R. Sainio

Thunder Bay, Epiphany	Vacant	None
Thunder Bay, Lappe	Vacant	None
Thunder Bay, Trinity	Vacant	None

QU'APPELLE CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Grenfell, Peace Wolseley, Zion	Vacant	Ron Kraushaar
Cupar, St. Paul Southey, Emmanuel	None	None
Fort Qu'Appelle, Our Saviour	Rev. Joshua Kurtenbach	Jazmin Kurtenbach
Melville, Zion	Vacant	Larry Miller
Moosomin, Trinity	Vacant	Darcy Rambold
Neudorf, Trinity	Vacant	None

RED RIVER CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Beausejour, Grace Evangelical	Rev. Thomas Prachar (vacancy)	None
Brandon, Grace	Rev. Edmund Mielke	Brett Klassen
Morden, Zion Winkler, Trinity	Rev. Alexander Klages	Matthew Neufeld
Neepawa, Christ	Vacant	Jeremy Vogt
Plumas, Zion	Rev. James Vosper	Don Kunzelman
Portage la Prairie, Redeemer	Vacant	None
Winnipeg, Beautiful Saviour	Rev. Cameron Schnarr	Kalyn Bomback
Winnipeg, Holy Cross	Vacant	Rene Fontaine
Winnipeg, Lutheran Church of the Good Shepherd	Rev. Harold Borchardt	Rick Fenske
Winnipeg, Lutheran Church of the Redeemer	Rev. Shaun Manning	Timothy Stebner
Winnipeg, Peace	Rev. Glenn Worcester	Brian Layer
Winnipeg, Saint James	Rev. Richard Beinert	Jeremy Maron
Winnipeg, Shalom	Rev. Asefa Aredo	Bedane W. Kefeni

SASKATOON CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Bergheim, St. Paul's Warman, St. John's	Rev. Peter Knelson	Jason Schmiedge
Luseland, Holy Trinity	None	None

Saskatoon, Faith	Rev. Rudy Pastucha	Ferne Wagner
Saskatoon, Grace	Vacant	Terry Frank
Saskatoon, St. Paul's	Rev. Murray Keith	Jacob Kitsch
St. Walburg, Trinity	Rev. Quentin Adams	None
Unity, Lutheran Church of Unity	Vacant	None
Wilkie, Trinity	Vacant	None

SOUTHLAND CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Estevan, St. Peter's	Vacant	Keith Haberstock
Frobisher, St. John Oxbow, St. Peter	Rev. Adrian Kramer	Garry Bartolf
Maple Creek, Mt. Calvary	Vacant	None
Moose Jaw, Emmanuel	Rev. Daniel Barr	David Buck
Ponteix, Trinity Swift Current, Mt. Calvary	Rev. Travis Heide	Suzanne Heide
Wordsworth, Trinity	Vacant	None

WASCANA CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Regina, Good Shepherd	None	Len Ewert
Regina, Grace Evangelical	Rev. Arron Gust	Curtis Buck
Regina, Mount Olive	Rev. Vasilios Christoforidis	Mike Bloos
Regina, New Beginnings	Rev. Paulo Brum	Alan Jorgensen
Regina, Prince of Peace	Rev. Nigel Prozenko	Daryl Hoffman

EAST REGION

HAMILTON CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Beamsville, Emmanuel	Vacant	None
Burlington, Prince of Peace	Rev. David Zakel	Valerie Edward
Dunnville, Faith Port Colborne, St. Peter's	Rev. Michael Meleg	Carol Nagel
Fisherville, Trinity	Rev. Andrew Cottrill	Jim Rohrbach
Grimsby, Christ Our Saviour Hamilton, Redeemer	Rev. Jason Gillard	Ruth Coe
Hamilton, Pilgrim	Rev. Peter Gatluak	Phyllis Dagg

HANOVER CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Clifford, St. John's Hanover, First St. Matthew's	Rev. Jody Rinas	Rick Hill
Collingwood, Christ Our Hope	Rev. Kenneth Maher	Robert Klages
Desboro, Faith Evangelical	Rev. Brian Dunlop	Kim Kuhl
Kurtzville, Trinity (Gowanstown) Southampton, Southampton	Rev. Kurt Reinhardt	None
Mount Forest, St. John's	None	Leeanne Lange

KITCHENER CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Elmira, St. Paul's	Rev. Jayanta (Joe) Das	Anna Fierling
Kitchener, Bethel	Rev. Davi Schmidt	Jim Gardiner
Kitchener, Faith	Vacant	Bud Brown
Kitchener, Grace	Rev. Robin Korsch	Daniel Smilek
Kitchener, Historic St. Paul's	Rev. James Keller	Steve Klages
Kitchener, Holy Cross	Rev. Paul Roggow	Kassandra Griffin
Petersburg, Emmanuel	None	None
Waterloo, Messiah	Rev. John Rapp	Jon Oberholzer
Waterloo, Redeemer	Rev. Joel Kuhl	Delton Zehr
Wellesley, First St. Paul's	Rev. Andre Schroth	Paul Neeb

LONDON CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
London, Faith	None	Heather Crane
London, Good Shepherd	Rev. Siem Manna	Linda Welke
London, Our Saviour St. Thomas, Redeemer West Lorne, Grace	None	None
Simcoe, St. Peter's	Rev. Dan Abraham	Eric Blitherwyk
Tillsonburg, Peace	Rev. Paul Schallhorn	Joel Rock

NIAGARA CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Fonthill, Concordia Port Colborne, St. John (Gasline)	Rev. David Hamp	Jonathan Hamp

Niagara Falls, Our Saviour	None	None
Niagara-on-the-Lake, Trinity	Rev. Larry Ritter	Matthew Lush
St. Catharines, Christ	Rev. Todd Hoeffs	Thomas Kuhl
St. Catharines, Grace	Rev. Richard Juritsch	James Alexander
St. Catharines, Resurrection	Rev. Kurt Lantz	Rachel Lantz
Stevensville, St. John's (Snyder)	Rev. Saulo Bledoff	James Priebe

OTTAWA CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Bowman, St. Paul (Poltimore) Gatineau, Our Redeemer Inlet, St. Matthew (Mulgrave)	None	None
Cornwall, St. Matthew's	Rev. Connor Longaphie	Jacob Lefebvre
Eganville, St. Luke's Eganville, Zion (Augsburg)	Vacant	Charles (Bert) Firlotte
Halifax, St. Andrew's	Vacant	Aidan Cyr
Kanata, Christ Risen	Rev. Milton Lam	Ann Seguin
Moncton, Good Shepherd	Rev. David Milette	Daniel Fawcett
Montreal, Eglise Luthérienne de l'Ascension	Rev. David Somers	Katherwe Joan Harrison
Ottawa, Our Saviour	Vacant	None
Ottawa, St. Luke	Rev. Aaron Astley	Peter Dobias
Pembroke, Christ (Petawawa)	Rev. Matthew Habermas	Pierre Cronier
Pembroke, Grace (Locksley)	Rev. Paul Williams	Ron Groskleg
Sherbrooke, Église Évangélique Luthérienne de la Réconciliation	Rev. Razafy Razafindrakoto	None
Sudbury, Redeemer Timmins, Christ	Rev. David Smilek	None

STRATFORD CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Dashwood, Zion Goderich, Berea-By-The-Water	Rev. John Trembulak III	Tim Steinson
Logan, First (Mitchell) Monkton, Redeemer	Rev. Michael Mayer	Mark Higenell
Seebach's Hill, First St. John Wartburg, Second St. John	Rev. William Ney	Dennis Feltz
Stratford, St. Peter's	Rev. Jack Hetzel	Mark Rohfrietsch
Tavistock, St. Paul	Vacant	None

TORONTO CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Barrie, Good Shepherd	Rev. Stephen Omoregie	None
Bowmanville, Clarington	Vacant	Kevin Dunsmoor
Bradford, Holy Trinity Toronto, Korean	Rev. Seungwoo "Sam" Choi	Roy Hopkins
Brampton, Redeemer (Bramalea)	None	None
Cobourg, St. Paul's	None	None
Georgetown, Immanuel Mississauga, Risen Christ	Rev. Vishal Paul	Roy Nero Drepaal
Mississauga, Christ Our King	Vacant	Wendy Chant
Oshawa, Grace	Rev. Guntars Baikovs	Michael Latimer
Toronto, Our Saviour	Rev. Joseph Singh (vacancy)	Renee Khan
Toronto, Trinity Evangelical	Rev. Ling Pui Yeong	Matthew Rogalski

WINDSOR CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Amherstburg, Good Shepherd	Rev. Dionatan Ferreira	Andrew Erickson
Harrow, Christ	None	None
Windsor, First	Rev. Robert Bugbee	Mathew Zvric

WEST REGION

CALGARY CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Calgary, Foothills	Rev. David Bode (vacancy)	Michelle Heumann
Calgary, Grace	Vacant	Miriam Kentel
Calgary, Lutheran Church of the Good Shepherd	Rev. David Dressler	Roger Saint
Calgary, Oromo Evangelical Church of Calgary	Rev. Ephrem Gemta	Dawit Biftu
Calgary, Shepherd of Peace	Rev. Mark Rekken	Larry Walter
Calgary, St. Matthew	Rev. Markus Zeuch	Thomas Weitz
Canmore, Shepherd of the Valley	Rev. Mark Lobitz	Liam Elkins
Didsbury, Redeemer	Vacant	None
Drumheller, Grace	Rev. Martin Jagnow	Allan Molzan

Golden, Trinity	Vacant	None
Torrington, Trinity	Rev. Nick Wasylowich	Arnold Lachman

CARIBOO CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
100 Mile House, Christ the King	Vacant	Karen Broughton
Kitimat, Redeemer	Rev. Daniel Cunningham	None
Prince George, Zion Vanderhoof, Vanderhoof	Rev. Kyle Eddy	None
Quesnel, Trinity	Rev. Wayne Lunderby (vacancy)	Frances Petersen
Williams Lake, St. John	Rev. Noel Smith	Mai Pedersen

EDMONTON CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Edmonton, All Saints	Rev. John Maxfield	Sean Hare
Edmonton, Bethlehem	Rev. Scott Lyons	Loren Pearson
Edmonton, Christ the King	Rev. David Kihn	None
Edmonton, Concordia	Rev. Mark Hennig	Emily Sambhudyal
Edmonton, Cross of Christ of the Deaf	None	None
Edmonton, Grace	Rev. Neil Stern	Bruce Eidick
Edmonton, Redeemer	Rev. James Fritsche (vacancy)	Tery Ann Diachok
Edmonton, Riverbend	None	Barbara Darrah
Sherwood Park, Bethel	Rev. James Avery	Jayson Galbraith
St. Albert, King of Kings	Rev. Jan Pastucha	Jeanine Pastucha

ELK ISLAND CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Bruce, Immanuel Vegreville, St. John	Vacant	None
Bruderheim, Bethlehem	None	None
Fort McMurray, Trinity	Vacant	None
Fort Saskatchewan, Bethany	Rev. Jeffery Dul	Jim Young
Fort Saskatchewan, Christ	Rev. Vincent Moore	Daniel Hanneman
Lloydminster, First McLaughlin, Zion	Rev. John Haycock	None
Vermilion, Faith	Vacant	None

GREATER VANCOUVER CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Abbotsford, Trinity	Rev. Henock Teklemariam	Susan Trithardt
Aldergrove, Immanuel	None	None
Chilliwack, St. Paul's	Rev. Keith Haberstock	Amanda Gervais
Delta, Saviour	Vacant	Hans Gust
Langley, Walnut Grove Surrey, St. Luke	Rev. James Paulgaard	Steve Kroeger
New Westminster, Mount Calvary	Rev. Gregory Johnson	None
Port Coquitlam, Hope	Rev. Lucas Albrecht	Jennifer Watson
Richmond, Trinity	Rev. Brian Falkenholt	Braydan Pastucha
Surrey, Faith	None	Andrew MacAdam
Surrey-Cloverdale, Hillside	Rev. Craig Tufts	Andrew Keilbart
Vancouver, Bethlehem	None	None
Vancouver, Killarney Community	Rev. Mark Chiang	None
Vancouver, Trinity Lutheran Church of the Deaf	Rev. Gregory Desrosiers	Linda Desrosiers

LETHBRIDGE CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Duchess, Duchess	None	None
Lethbridge, Immanuel	Rev. Lee Loveridge	John Harstad
Magrath, St. John's Milk River, St. Matthew	Vacant	Mark Charleswoth
Medicine Hat, St. Paul	Rev. Kenneth Edel	Simon Hersey
Pincher Creek, Trinity	Rev. Wendel Ritz	Micah Beatty

OKANAGAN CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Creston, Redeemer	Rev. Connor Buck	None
Grand Forks, Christ	None	Terrance Fehr
Kamloops, Lord of Life Salmon Arm, Shepherd of the Valley	Rev. Andrew McDonald	Mark Hersey
Kelowna, The Sanctuary	Rev. Tyler Moore	Jessica Krebs
Oliver, St. Paul Osoyoos, Grace	Rev. Darren Siegle	Karin Siegle
Penticton, Concordia	Rev. Michael Schutz	Deb Belden

Summerland, St. John's	Rev. Scott Gamble	None
Trail, Peace	Vacant	Paul Fricke
Vernon, St. John's	Rev. James Wood (vacancy)	Christopher Michael Mayer
West Kelowna (Westbank), Redeemer	Vacant	Valerie Kraushar

PEACE RIVER CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Dawson Creek, St. Paul's Grande Cache, Mount Carmel Wembley, St. John's	Rev. Kenneth Eifert	
Fairview, Trinity	Vacant	None
Grande Prairie, Faith	Rev. Jaime Ventura	Nathan Goebel
High Prairie, Redeemer	Rev. Terrance Goerz	None
Peace River, Prince of Peace	None	None
Valleyview, Good Shepherd		Henry Krueger

STONY PLAIN CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Beach Corner, St. John's	Rev. Eric Moffett	Tiffany Playter
Devon, Victory Spruce Grove, Peace	None	Paul Laslop
Drayton Valley, Emmaus Tomahawk, Immanuel	Vacant	Ron Pischke
Evansburg, Advent	Rev. James Heinbuch (vacancy)	None
Golden Spike, Zion	Vacant	None
Mellowdale, Christ	Rev. Donald Schiemann	None
Rochfort Bridge, Trinity	None	None
Stony Plain, St. Matthew	Rev. Rod Buck	Shaun Visser

VANCOUVER ISLAND CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Campbell River, Bethany	Rev. Alexander Timm	Brendan Wallace
Courtenay, Faith	Rev. Roland Kubke	Heidi Wagner
Duncan, Trinity	Vacant	Jim Hykaway
Nanaimo, St. Paul's	Rev. R. Fraser Coltman	Elaine Murphy
Parksville, Our Saviour	Rev. Stephen Chambers	Jutta Storey

Port Alberni, Grace	Vacant	None
Sidney, Peace	Rev. Erik Trovall	Marlene Keanie
Victoria, Hope	Rev. Adam Chandler	Deborah Gruben
Victoria, Redeemer (Langford)	Rev. Phillip Washeim	Dan Grant

WETASKIWIN CIRCUIT

PARISH	CLERGY DELEGATE	LAY DELEGATE
Camrose, Grace	Rev. Donald Hennig (vacancy)	None
Lacombe, Trinity Sylvan Lake, Faith	Rev. Robert Clifford	Theo Siebenga
Leduc, St. Peter's	Vacant	Brenda Reimer
Red Deer, Mount Calvary	Rev. Scott Brayall	Karl Witzke
Rimbey, Zion Usona, Immanuel Wetaskiwin, Zion	Rev. Mark Schultz	Blaine Cross
Rocky Mountain House, Immanuel	Rev. Brian Amison	Archie Richardson
Spruce View, King of Kings	Rev. Allen Lewis (vacancy)	Melanie Kuhn

1 **LATE OVERTURES**

2
3 **OVERTURE 3.18 TO ACKNOWLEDGE RECEIPT OF AUDITED FINANCIAL**
4 **STATEMENTS AND AUDITORS REPORT THEREON FOR**
5 **FISCAL YEAR ENDING JANUARY 31, 2026**
6

7 WHEREAS the comparative financial statements for the fiscal year ending January 31, 2026 were
8 prepared by management and audited by KPMG in April 2026; and
9

10 WHEREAS the audited financial statements and the accompanying auditor's report thereon were
11 reviewed and approved by the Board of Directors at its meeting held on May 26, 2026;
12 therefore, be it
13

14 RESOLVED that the members of Lutheran Church—Canada, assembled in convention, hereby
15 acknowledge receipt of the audited financial statements and the auditor's report thereon
16 for the fiscal year ending January 31, 2026.
17

18 LCC Board of Directors
19 Doug Petersen, Chair
20 Rev. Tom Kreusel, Secretary
21
22

23 **OVERTURE 3.19 TO GIVE THANKS TO GOD FOR THE LEADERSHIP OF REV.**
24 **ROBERT MOHNS**
25

26 WHEREAS Rev. Robert Mohns is joyfully received as a gift bestowed by the Lord on His church for
27 her good (Eph. 4:8, 11); and
28

29 WHEREAS Rev. Mohns served faithfully congregations in the West Region of Lutheran Church—
30 Canada for 28 years; and
31

32 WHEREAS Rev. Mohns has given unselfishly of his time and energy in fulfilling his duties as
33 Regional Pastor of the West Region of Lutheran Church—Canada over these past seven
34 years; and
35

36 WHEREAS Rev. Mohns will be retiring from fulltime service in the church at the end of this
37 quadrennium; therefore be it
38

39 RESOLVED that Lutheran Church—Canada give thanks to God for the rich blessings poured out upon
40 our church body through the leadership and service of Rev. Robert Mohns, and commend
41 him to the Lord's continued blessing and direction.
42

43 LCC Board of Directors
44 Doug Petersen, Chair
45 Rev. Tom Kruesel, Secretary

1 **ADDITIONAL RESOLUTIONS**

2
3 **RESOLUTION 26.3.14 TO ACKNOWLEDGE RECEIPT OF AUDITED FINANCIAL**
4 **STATEMENTS AND AUDITORS REPORT THEREON FOR FISCAL**
5 **YEAR ENDING JANUARY 31, 2026**

6 (Reference Overture 3.18)

7
8 WHEREAS the comparative financial statements for the fiscal year ending January 31, 2026 were
9 prepared by management and audited by KPMG in April 2026; and

10
11 WHEREAS the audited financial statements and the accompanying auditor's report thereon were
12 reviewed and approved by the Board of Directors at its meeting held on May 26, 2026;
13 therefore, be it

14
15 RESOLVED that the members of Lutheran Church—Canada, assembled in convention, hereby
16 acknowledge receipt of the audited financial statements and the auditor's report thereon
17 for the fiscal year ending January 31, 2026.

18
19 Committee #3

20
21
22 **RESOLUTION 26.3.15 TO GIVE THANKS TO GOD FOR THE LEADERSHIP OF REV.**
23 **ROBERT MOHNS**

24 (Reference Overture 3.19)

25
26 WHEREAS Rev. Robert Mohns is joyfully received as a gift bestowed by the Lord on His church for
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36 WHEREAS Rev. Mohns will be retiring from fulltime service in the church at the end of this
37 quadrennium; therefore be it

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39 RESOLVED that Lutheran Church—Canada give thanks to God for the rich blessings poured out upon
40 our church body through the leadership and service of Rev. Robert Mohns, and commend
41 him to the Lord's continued blessing and direction.

42
43 LCC Board of Directors
44 Doug Petersen, Chair
45 Rev. Tom Kruesel, Secretary

Financial Statements of

**LUTHERAN CHURCH -
CANADA**

And Independent Auditor's Report thereon

Year ended January 31, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Lutheran Church - Canada

Opinion

We have audited the financial statements of Lutheran Church - Canada (the Entity), which comprise:

- the statement of financial position as at January 31, 2026
- the statement of operations for the year then ended
- the statement of changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at January 31, 2026, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The image shows a handwritten signature in black ink that reads "KPMG LLP". The signature is written in a cursive, slightly slanted style. Below the signature is a single horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Winnipeg, Canada

May 28, 2026

LUTHERAN CHURCH - CANADA

Statement of Financial Position

January 31, 2026, with comparative information for 2025

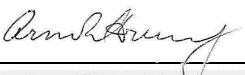
	Operating Fund		Designated Fund		Total 2026	Total 2025
	2026	2025	2026	2025		
Assets						
Current assets:						
Cash	\$ 2,867,132	\$ 223,836	\$ -	\$ -	\$ 2,867,132	\$ 223,836
Accounts receivable	448,876	398,331	-	-	448,876	398,331
Receivable from Lutheran Church - Canada financial ministries	4,034	1,919	-	-	4,034	1,919
Prepaid expenses	20,668	109,678	105,785	52,312	126,453	161,990
Short-term investments (note 4)	501,223	1,469,064	800,439	500,901	1,301,662	1,969,965
Assets held for sale (note 5)	1,550,000	-	-	-	1,550,000	-
	5,391,933	2,202,828	906,224	553,213	6,298,157	2,756,041
Capital assets (note 3)	344,459	363,343	-	-	344,459	363,343
Investments (note 4)	-	-	2,163,129	2,034,675	2,163,129	2,034,675
Deferred gift (note 7)	50,000	50,000	-	-	50,000	50,000
	\$ 5,786,392	\$ 2,616,171	\$ 3,069,353	\$ 2,587,888	\$ 8,855,745	\$ 5,204,059

Liabilities, Deferred Contributions and Fund Balances


Current liabilities:						
Accounts payable and accrued liabilities	\$ 452,042	\$ 74,151	\$ -	\$ -	\$ 452,042	\$ 74,151
Interfund Balances	1,894,157	110,555	(1,894,157)	(110,555)	-	-
Total Current Liabilities	2,346,199	184,706	(1,894,157)	(110,555)	452,042	74,151
Deferred contributions (note 7):						
Expenses of future periods	385,325	589,483	2,580,666	2,330,282	2,965,991	2,919,765
Capital assets	42,995	47,295	-	-	42,995	47,295
Deferred gift	50,000	50,000	-	-	50,000	50,000
	478,320	686,778	2,580,666	2,330,282	3,058,986	3,017,060
Fund balances:						
Unrestricted	2,696,012	1,464,243	-	-	2,696,012	1,464,243
Invested in capital assets	265,861	280,444	-	-	265,861	280,444
Internally restricted (note 8)	-	-	2,382,844	368,161	2,382,844	368,161
	2,961,873	1,744,687	2,382,844	368,161	5,344,717	2,112,848
Contingencies (note 10)						
	\$ 5,786,392	\$ 2,616,171	\$ 3,069,353	\$ 2,587,888	\$ 8,855,745	\$ 5,204,059

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

LUTHERAN CHURCH - CANADA

Statement of Operations

Year ended January 31, 2026, with comparative information for 2025

	Operating Fund		Designated Fund		Total	Total
	2026	2025	2026	2025	2026	2025
Revenue:						
Contributions:						
Operating (note 5)	\$ 6,961,083	\$ 3,803,716	\$ -	\$ -	\$ 6,961,083	\$ 3,803,716
Designated (note 7)	-	-	631,045	839,723	631,045	839,723
Canadian Lutheran	28,917	27,163	-	-	28,917	27,163
Rental (note 9)	8,250	9,300	-	-	8,250	9,300
Investment income	26,212	43,381	130,879	193,495	157,091	236,876
Amortization of deferred contributions related to capital assets (note 7[b])	4,300	4,300	-	-	4,300	4,300
	7,028,762	3,887,860	761,924	1,033,218	7,790,686	4,921,078
Expenses:						
Missions (schedule A and B)	1,295,343	1,068,043	366,474	687,915	1,661,817	1,755,958
Ecclesiastical services	624,773	630,639	-	-	624,773	630,639
Higher education subsidy	292,000	292,250	-	-	292,000	292,250
Communications	280,537	217,841	-	-	280,537	217,841
Congregational services	200,155	228,062	-	-	200,155	228,062
Administration (schedule C)	660,386	618,570	-	-	660,386	618,570
Property operations	108,855	94,328	-	-	108,855	94,328
Board, committees and memberships	52,111	37,065	-	-	52,111	37,065
Amortization of capital assets	18,883	18,883	-	-	18,883	18,883
Disbursements to congregations	152,633	189,853	-	-	152,633	189,853
Designated (schedule B)	-	-	264,888	144,872	264,888	144,872
Capital campaign	241,779	60,383	-	-	241,779	60,383
	3,927,455	3,455,917	631,362	832,787	4,558,817	4,288,704
Excess of revenue over expenses	\$ 3,101,307	\$ 431,943	\$ 130,562	\$ 200,431	\$ 3,231,869	\$ 632,374

See accompanying notes to financial statements.

LUTHERAN CHURCH - CANADA

Statement of Changes in Fund Balances

Year ended January 31, 2026, with comparative information for 2025

	Operating Fund		Designated Fund		2026 Total	2025 Total
	Unrestricted	Invested in capital assets	Internally restricted			
Fund balance, beginning of year	\$1,464,243	\$ 280,444	\$ 368,161	\$ 2,112,848	\$ 1,480,474	
Excess (deficiency) of revenue over expenses	3,115,890	(14,583)	130,562	3,231,869	632,374	
Transfer of funds from operating to internally restricted (note 8)	(1,884,121)	–	1,884,121	–	–	
Fund balance, end of year	\$2,696,012	\$ 265,861	\$ 2,382,844	\$ 5,344,717	\$ 2,112,848	

See accompanying notes to financial statements.

LUTHERAN CHURCH - CANADA

Statement of Cash Flows

Year ended January 31, 2026, with comparative information for 2025

	2026	2025
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 3,231,869	\$ 632,374
Items not involving cash:		
Amortization of deferred contributions related to capital assets	(4,300)	(4,300)
Amortization of capital assets	18,883	18,883
Non-cash contribution (note 5)	(1,550,000)	-
Unrealized loss (gain) on investments	(49,274)	55,876
Change in non-cash operating working capital:		
Accounts receivable	(50,545)	(39,171)
Receivable from Lutheran Church - Canada Financial Ministries	(2,115)	84,970
Prepaid expenses	35,537	(47,053)
Accounts payable and accrued liabilities	377,891	(4,606)
Net change in deferred contributions related to expenses of future periods	46,227	41,683
	2,054,173	738,656
Investing activities:		
Change in investments, net	589,123	(860,657)
Increase (decrease) in cash	2,643,296	(122,001)
Cash, beginning of year	223,836	345,837
Cash, end of year	\$ 2,867,132	\$ 223,836

See accompanying notes to financial statements.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements

Year ended January 31, 2026

1. General:

Lutheran Church - Canada ("LCC") was incorporated by a special act with the consent of the Senate and House of Commons of Canada, assented on June 4, 1959. LCC is also registered as a charitable organization under the *Income Tax Act*. The purpose of LCC is to assist congregations and pastors to conserve and promote the unity of faith, carry out their mission and ministry, and exercise certain functions which can be more efficiently and effectively performed together nationally and internationally.

LCC is exempt from income tax under Section 149(1) of the *Income Tax Act*.

2. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies.

(a) Fund accounting:

LCC records its financial transactions on the fund accounting basis as follows:

(i) Operating Fund:

The Operating Fund includes transactions related to the general operations of LCC and includes all capital assets of LCC.

(ii) Designated Fund:

The Designated Fund includes transactions relating to monies received by LCC which have purposes specified by the donor or have been designated for specific purposes by the Board of Directors. Expenditures from monies designated for specific purposes by the Board of Directors require approval of the Board.

(b) Revenue recognition:

LCC follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

2. Significant accounting policies (continued):

(b) Revenue recognition (continued):

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue, at a rate corresponding with the amortization rate for the related capital assets.

Restricted investment income is recognized as revenue of the Designated Fund in the year in which the related expenses are incurred. Internally restricted and unrestricted investment income is recognized as revenue when earned. Investment income includes interest income and realized and unrealized investment gains and losses.

Non-cash contributions are recorded at fair value on the date of contribution.

(c) Contributed services:

Volunteers are an integral part of the activities of LCC. Contributed services are not recognized in the financial statements because of the difficulty in determining their fair value.

(d) Financial Instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. LCC has elected to carry all investments at fair value. Investments are recorded at fair values established by the respective investment manager.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

2. Significant accounting policies (continued):

(d) Financial Instruments (continued):

Financial assets, excluding investments, are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, LCC determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount LCC expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(e) Capital assets:

Land is recorded at cost. Building and equipment are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis at rates estimated to amortize the assets over their useful lives. The amortization rate applicable to the building is 40 years, and 5 and 10 years for equipment.

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable.

When circumstances indicate that a capital asset is impaired, the net carrying amount of the capital asset is written down to the asset's fair value or replacement cost. The write-down of the asset is charged to income during the year. An impairment loss is not reversed if the fair value of the related asset subsequently increases.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates and assumptions include the carrying amount of capital assets. Actual results could differ from those estimates.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

3. Capital assets:

			2026	2025
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 100,000	\$ –	\$ 100,000	\$ 100,000
Building	675,981	435,733	240,248	257,147
Equipment	60,683	56,472	4,211	6,196
	\$ 836,664	\$ 492,205	\$ 344,459	\$ 363,343

4. Investments:

	2026	2025
Pooled funds:		
Fixed income	\$ 387,164	\$ 385,346
Canadian equities	539,944	438,377
International equities	648,184	632,201
Mortgage investment fund	248,320	280,390
Infrastructure fund	339,517	298,361
	\$ 2,163,129	\$ 2,034,675

Short-term investments consist of term deposits which earn interest at rates between 2.00 percent and 2.03 percent (2025 - 2.80 percent and 3.00 percent) and mature between March 18 and April 22, 2026.

As at January 31, 2026, LCC's investment in the mortgage investment fund is subject to redemption restrictions imposed by the fund manager. LCC continues to receive income distributions from the mortgage investment fund, although these distributions are lower than in prior periods.

5. Assets held for sale:

During the year ended January 31, 2026, LCC received a non-cash contribution in the form of property which was recorded at fair value on the date of the contribution based on a third-party valuation obtained during the fiscal year. LCC has commenced efforts to sell the property and expects the sale to be completed during fiscal 2027.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

6. Credit facility:

LCC has a revolving demand credit facility with a maximum limit of \$100,000 (2025 - \$100,000). The credit facility bears interest at prime rate plus 0.75 percent. The facility is unsecured. At January 31, 2026 and 2025, LCC did not utilize this facility.

7. Deferred contributions:

(a) Expenses of future periods:

Deferred contributions related to expenses of future periods are externally restricted contributions that have been received and relate to expenses to be incurred in subsequent years.

Changes in deferred contributions related to expenses of future periods are as follows:

	2026	2025
Balance, beginning of year	\$ 2,919,765	\$ 2,878,082
Contributions received or receivable	1,275,642	1,399,852
Investment income on unspent portion	2,437	4,632
Amount recognized as designated revenue	(625,683)	(831,116)
Amount recognized as operating revenue	(606,170)	(531,685)
Balance, end of year	\$2,965,991	\$ 2,919,765

The balance of deferred contributions related to expenses of future periods consists of the following:

	2026	2025
Designated fund:		
Higher Education	\$ 161,243	\$ 159,756
Moving fund	27,293	36,624
International missions	1,360,913	1,332,202
Domestic missions	138,050	118,802
Youth Gatherings	3,500	37,604
Conferences	55,014	127,676
Synod Convention	834,653	517,618
	2,580,666	2,330,282
Operating fund:		
Domestic missions	151,674	126,034
International missions	233,651	463,449
	385,325	589,483
	\$ 2,965,991	\$ 2,919,765

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

7. Deferred contributions (continued):

(b) Capital assets:

Deferred contributions related to capital assets represent the unamortized amount of externally restricted contributions that have been received for the purchase of capital assets. The amortization of deferred contributions related to capital assets is recorded as revenue in the statement of operations.

Changes in deferred contributions related to capital assets are as follows:

	2026	2025
Balance, beginning of year	\$ 47,295	\$ 51,595
Amount amortized to revenue	(4,300)	(4,300)
Balance, end of year	\$ 42,995	\$ 47,295

(c) Deferred gift:

Deferred gift represents the death benefit amount of life insurance policy to which LCC is both the owner and the named beneficiary. The death benefit amount is recorded as an asset and a deferred contribution on the statement of financial position until it is realized at the time of death.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

8. Fund balance - Designated Fund:

The internally restricted fund balance of the Designated Fund is comprised of the following:

	2026	2025
National Youth Gathering	\$ 34,762	\$ 26,083
West Youth Gathering	8,296	8,321
AIC Scholarship Interest	66,848	63,344
PAT Program	71,455	72,059
Vicarage Placement	500,000	-
Mission & Ministry Opportunity Fund	1,500,000	-
Conference	50,518	47,389
Other	808	808
Convention Reserve	150,157	150,157
	\$ 2,382,844	\$ 368,161

During fiscal 2026, the Board of Directors approved a transfer of \$115,879 (2025 - \$178,495) from the Designated Fund internally restricted fund balance to the Operating Fund unrestricted fund balance.

During fiscal 2026, the Board of Directors approved a transfer of \$2,000,000 from the Operating Fund unrestricted fund balance to the Designated Fund restricted fund balance, internally restricted for Vicarage Placement and the Mission & Ministry Opportunity Fund, as noted above.

9. Related parties:

(a) Lutheran Church - Canada Financial Ministries:

Lutheran Church - Canada Financial Ministries (LCCFM) is a corporation without share capital, whose member is LCC. LCCFM sources, manages, and distributes donor funding to assist LCC and various other entities who have accepted the principles, doctrines, and religious standards of LCC. LCCFM is exempt from income tax under Section 149(1) of the *Income Tax Act*.

Included in expenditures of LCC for the year ended January 31, 2026 are contributions of nil (2025 - \$50,000) paid to LCCFM for gift coordinator support.

During the year, LCC charged LCCFM an administration fee of \$63,612 (2025 - \$62,280) for management and accounting services and received contributions from the endowments within LCCFM during the year of \$205,454 (2025 - \$142,859).

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

9. Related parties (continued):

(a) Lutheran Church - Canada Financial Ministries (continued):

LCCFM has not been consolidated in LCC's financial statements. The summary financial information of LCCFM as at and for the year ended December 31, 2025 is as follows:

	2025	2024
<i>Financial position:</i>		
Total assets	\$ 15,636,980	\$ 13,424,508
<hr/>		
Total liabilities and deferred contributions	\$ 3,110,602	\$ 2,893,737
Total net assets	12,526,378	10,530,771
<hr/>		
	\$ 15,636,980	\$ 13,424,508
<hr/>		
<i>Results of operations:</i>		
Total revenue	\$ 4,779,405	\$ 3,587,872
Total expenses	2,783,798	2,141,089
<hr/>		
Excess of revenue over expenses	\$ 1,995,607	\$ 1,446,783
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<i>Cash flows:</i>		
From operating activities	\$ 2,231,063	\$ 1,519,307
Used in investing activities	(1,103,951)	(1,512,267)
<hr/>		
Increase in cash	\$ 1,127,112	\$ 7,040

(b) Related party transactions:

During the year, LCC charged rent of \$7,500 (2025 - \$7,500) and an administration fee of \$92,650 (2025 - \$1,000) to LCC Worker Benefit Services Inc. for management and accounting services.

In addition, during the year ended January 31, 2026, LCC charged an administration fee of \$11,000 (2025 - \$11,000) to Lutheran Church - Canada Post-Retirement Benefit Plan for management and accounting services.

These transactions are in the normal course of operations and are measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

10. Employee future benefits:

Employees of LCC are members of the Colleges of Applied Arts and Technology Pension Plan (CAAT). CAAT is a multi-employer defined benefit plan. As individual entities within the plan are not able to identify their share of the underlying assets and liabilities, LCC accounts for the plan as a defined contribution plan, and its liability under the plan is limited to the contributions required during the year.

The most recent actuarial valuation of the CAAT Pension Plan as at January 1, 2026, reported that the plan had a surplus of actuarial value of assets over actuarial value of accrued pension obligations, and a solvency surplus.

LCC's contributions to CAAT during the year ended January 31, 2026, amounted to \$80,607 (2025 - \$112,325).

11. Contingencies:

LCC has been named as one of the defendants in class action claims related to losses incurred by investors in entities related to Lutheran Church - Canada, the Alberta - British Columbia District Corp. LCC is defending the claims and is of the opinion that LCC has a valid defense which, if accepted by the court, would result in a finding of no liability of LCC. Accordingly, as the outcome of these claims is not known, no provision for losses has been reflected in the accounts of LCC for this matter.

12. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counter party may default on its contractual obligations resulting in a financial loss. LCC is exposed to credit risk with respect to the accounts receivable. LCC assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. There is no allowance for doubtful accounts related to accounts receivable at January 31, 2026 (2025 - nil). There have been no other risk exposure changes from 2025.

LUTHERAN CHURCH - CANADA

Notes to Financial Statements (continued)

Year ended January 31, 2026

12. Financial risks (continued):

(b) Liquidity risk:

Liquidity risk is the risk that LCC will be unable to fulfill its obligations on a timely basis or at a reasonable cost. LCC manages its liquidity risk by monitoring its operating requirements. LCC prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2025.

(c) Interest rate risk:

LCC is exposed to interest rate risk on its fixed rate financial instruments such as fixed rate investments and long-term debt. Further details about the fixed rate investments are included in note 4. Fixed-rate instruments subjects LCC to a fair value risk. LCC is exposed to this type of risk as a result of investments in bonds. LCC has appropriate guidelines on the weighting and duration of bonds and other fixed rate investments which are monitored by the Board of Directors. There has been no change to the risk exposures from 2025.

(d) Other price risk:

Other price risk is the risk that fair value of a financial instrument will fluctuate because of changes in market prices. LCC is exposed to other price risks with respect to the investments which are sensitive to market fluctuations. LCC has appropriate guidelines on where funds are invested which are monitored by the Board of Directors. There has been no change to the risk exposure from 2025.

LUTHERAN CHURCH - CANADAOperating Fund
Revenue and Expenses

Year ended January 31, 2026, with comparative information for 2025

	2026	2025
Revenue:		
Contributions:		
Congregations - unrestricted	\$ 2,267,847	\$ 2,202,425
Other - unrestricted	3,700,946	755,729
Specified purpose	839,657	655,709
Online donations for congregations	152,633	189,853
	<u>6,961,083</u>	<u>3,803,716</u>
Canadian Lutheran	28,917	27,163
Rental	8,250	9,300
Investment income	26,212	43,381
Amortization of deferred contributions related to capital assets	4,300	4,300
	<u>67,679</u>	<u>84,144</u>
	<u>7,028,762</u>	<u>3,887,860</u>
Expenses:		
Missions:		
Domestic Missions	739,011	696,815
International Missions	534,790	356,080
Regional Mission and Ministry Councils	21,542	15,148
	<u>1,295,343</u>	<u>1,068,043</u>
Ecclesiastical services:		
President's office	129,516	130,689
Regional pastor's office	471,039	475,158
President's ministry council	7,412	9,996
Circuit Counsellors	16,806	14,796
	<u>624,773</u>	<u>630,639</u>
Higher education:		
Concordia Lutheran Seminary	136,000	136,000
Concordia Lutheran Theological Seminary	136,000	136,000
Student aid	20,000	20,250
	<u>292,000</u>	<u>292,250</u>
Communications	280,537	217,841
Advancement services:		
Mission advancement	176,952	228,037
Professional services	23,203	25
Together One Campaign	241,779	60,383
	<u>441,934</u>	<u>288,445</u>
Administration	660,386	618,570
Property operations:		
Utilities	13,243	12,863
Repairs and maintenance	68,355	55,569
Property taxes	15,106	14,785
Janitorial	12,151	11,111
	<u>108,855</u>	<u>94,328</u>
Committees and boards:		
Directors	31,701	21,386
Commissions	6,922	2,155
International Lutheran Council fee	5,404	4,284
Evangelical Fellowship of Canada	8,084	9,240
	<u>52,111</u>	<u>37,065</u>
Disbursements to congregations	152,633	189,853
Amortization of capital assets	18,883	18,883
	<u>3,927,455</u>	<u>3,455,917</u>
Excess of revenue over expenses - Operating Fund	\$ 3,101,307	\$ 431,943

LUTHERAN CHURCH - CANADADesignated Fund
Revenue and Expenses

Year ended January 31, 2026, with comparative information for 2025

	2026	2025
Revenue:		
Contributions:		
International missions:		
Central America	\$ 211,434	\$ 458,423
Southeast Asia	52,367	52,011
Ukraine	69,486	141,081
Domestic missions	33,187	36,400
	<u>366,474</u>	<u>687,915</u>
Other	14,994	39,725
National Youth Gathering	133,729	-
Conferences	115,848	112,083
Investment income	130,879	193,495
	<u>761,924</u>	<u>1,033,218</u>
Expenses:		
International missions:		
Central America	211,434	458,423
Southeast Asia	52,367	52,011
Ukraine	69,486	141,081
Domestic missions	33,187	36,400
	<u>366,474</u>	<u>687,915</u>
Other	1,594	27,863
National Youth Gathering	140,075	-
Conferences	112,719	106,509
Scholarships	10,500	10,500
	<u>631,362</u>	<u>832,787</u>
Excess of revenue over expenses - Designated Fund	\$ 130,562	\$ 200,431

LUTHERAN CHURCH - CANADA

Administration Expenses

Year ended January 31, 2026, with comparative information for 2025

	2026	2025
Expenses:		
Staffing:		
Salaries	\$ 302,591	\$ 314,008
Benefits	114,986	103,866
Professional development	2,598	3,341
Subcontractor	39,770	7,920
	<u>459,945</u>	<u>429,135</u>
Office, insurance and professional services:		
Audit and legal services	73,497	65,389
Bank fees and other charges	12,759	13,426
Computer repair and maintenance	14,400	17,666
Equipment purchases and charges	12,403	7,883
Insurance	65,427	65,281
Memberships and publications	7,043	5,758
Office and stationary supplies	4,082	4,780
Postage, telephone and internet	9,954	7,423
Travel	876	1,829
	<u>200,441</u>	<u>189,435</u>
Administration expenses	\$ 660,386	\$ 618,570