

Church of Scotland, Geneva

ANNUAL CONGREGATIONAL MEETING

Tuesday 30th May 2023 at 19.30

(The Meeting will be open from 19.00 for informal discussions and all are welcome.)

The Meeting will be held by Zoom.

1. Constitution

The Minister Reverend Laurence Twaddle opened the meeting with a warm word of welcome and a prayer.

Present were: Reverend Laurence Twaddle; Arthur Askew, Nan Braunschweiger, Han Broere, Jane Broere, Michael Bruce, Christine Buhler, Christine Colliar, Ian Colliar, Mary Couper, Lily Geissbühler, Hazel Glennie, Rebecca MacDonald, Mwai Makoka, Ewart McKenzie, Sheila Mesa, Douglas Murray-Jones, Jean Murray, Reverend Paraic Reamonn, Jennifer Rietbergen, Dorothy Stevenson, Christine Sutton, Peter Tulloch, Robert Walker, Rosaleen Walker, Cornelius van der Lugt, Sherree Atkinson-Bret (Secretary)

2. Apologies for Absence

These were recorded from Antonia Bruce, Lyndsey Bochaton, David Hogg, Ritchie Pannetti

The Minister wished to honour Alice Tulloch mentioning her hard work, commitment, and dedication to the Church over the years. The Minister added that Alice would be very much missed.

3. Minutes of the 2022 Annual Congregational Meeting

The Minutes were approved as presented

4. Announcement of other business

CoS Geneva – Connection with Lausanne update

5. Finances

5.1 2022 Accounts

The Minister, Laurence Twaddle thanked Ewart Mackenzie for all his hard work over the years regarding the Church Finances. In turn Ewart thanked Robert Walker and Andrew McCallum who have helped and assisted in preparing the accounts informally.

The Treasurer, Ewart Mackenzie, presented the 2022 Financial Report (prepared based on pre-audited accounts as follows):

The Treasurer explained that 2022 saw overall income of CHF 128,230 and expenditure of CHF 152,013, resulting in a net deficit of CHF 23,783. Income was essentially in line with what had been planned for. Freewill Offering and donations levels were slightly lower than expected but the levels of cash donations and the proceeds from the Church Fair were higher, effectively offsetting this. In the case of the cash donation, this may largely be a substitution effect, where those coming to Church in person have made higher donations in terms of cash instead of contributing online. Since the resumption of physical services in mid-2021 after the COVID-19 lockdown, this is a trend which was predicted but whose extent was hard to predict accurately.

Expenditure was largely as planned. Employment costs increased due to higher Swiss taxation and social security rates, plus increases in health insurance levels but these were offset to a degree by a reduction in other expenses planned for, mainly in terms of a lower than anticipated level of Church of Scotland Mission and Renewal costs¹. Otherwise, Minister's stipend costs, manse rent and costs, Auditoire and Salle rent and charges and local giving were all very close to what had been planned. The variations seen were not, in themselves, all that significant. What was significant was that an overall deficit of CHF 22,975 had been planned for. This ended up as CHF 23,783 so the Church received the negative result it had been expecting.

Trends

The broader significance is easier to see from a comparison over time. The longer term trend continues to be one of a visible decline.

The most encouraging factor here, from a utilitarian perspective at least, would be to note that since 2020, at least the income levels seem to have plateaued rather than continuous decline. However, this remains a case of extrapolating good news from the fact that, "Things could be worse". That fact that, "Worse things happen at sea, you know" is hardly the soundest basis for a forward-looking strategy.

As we know, of course, the business of the Church is not to make money but to preach the Gospel. The bottom line in a spiritual sense is not the same thing as the bottom line in an accounting sense. However, that does not mean that the two are or should be unrelated. To return to basics, Jesus Himself preached that we should, "Give to Caesar what is Caesar's and to God what is God's"².

At the risk of over-theologizing the conclusion to this financial report, among other things, Jesus recognized that we do exist as part of this world as the manifestation of God's Church. If we are going to move ahead in it, to build a thriving Church where money follows vision and not vice versa (see above), then we need to be prepared to build a firm place within it so that we can exercise our fundamental role as a Church. Right now, if we're just about paying the bills, then we are giving to Caesar what is Caesar's. We're using our resources to sustain ourselves and get by. However, are we doing anything beyond that to give to God what is God's? Are we simply giving to God's Church or investing in it?

¹ Mission and Renewal costs are the assessment levied on all Churches by the central Church of Scotland in Edinburgh.

² Mark 12:27, New International Version

It isn't simply about asking everyone to give more. The Congregation is already very generous with its resources. Simply holding out a begging hand, an offering plate, a Freewill Offering envelope, or the next best equivalent is not a sustainable strategy in any case. The question is more whether we are simply using our funds to pay the bills, and therefore to be driven mainly by concerns of running costs and threatened by utility prices, inflationary pressures and so forth? Or are we looking to use our resources to build a Church which can grow, which can achieve results and which can demonstrate why anyone should want to contribute to it beyond simply to enable it to balance its books?

The Church of Scotland promotes the idea of Giving to Grow (technically the name for the replacement of Mission and Renewal but the philosophy is more wide-ranging). It encourages putting funds and energy into multiple avenues, including an expanded online presence, linking with businesses, launching ventures with other Churches (of any denomination), large-scale events which may even combine Mission and regular Church fundraising, responsible but productive financial investments, and many others. Some ideas might work better for Geneva than others but the important point is that the Church as a whole can come together around a vision and a shared strategy. It needs to be one which builds it as an entity, even acknowledging quite openly and with no embarrassment that it is an entity with a bank account.

Recent movements have seen some encouraging, new energy as the Minister and the Congregational Committee have reached out to members of the Church with experience in finance, marketing, creative arts and many other skills, or even just enthusiasm, to put their collective ideas together and come up with a dynamic solution to the Church's needs.

This is excellent news since it is what the Church clearly needs. It can get by (just) at the moment but it needs to grow. The financial report is not one of unremitting doom and gloom but a gentle, yet firm wake-up call that the Church has to respond to the situation around it. If it takes full account of the lessons of 2022 and moves ahead from there, then it will be good to know that the message has been received.

Note of Appreciation

Following the generous assistance provided to the Church during 2021 on financial and tax matters, Mr Peter Rupf of SOFAD SA and his colleagues have continued to provide this guidance on a pro bono basis over the course of 2022. This has included the provision of payroll calculations and documents, and extremely helpful guidance with respect to an evolving taxation situation. The Church is extremely grateful and would like to thank Mr Rupf and SOFAD SA once more for all the expertise and advice which they have provided in such a professional and kind manner.

5.2 2023 Budget

The Treasurer presented the Budget and remarked that the St Andrew's Fair was an excellent example of the Church coming together in a transformational approach. It was worth noting that the Manse rental had increased but thanks to the speedy intervention of Nicola Hollyman the rental increase was at least correct compared to the previously announced higher increase.

The Treasurer also thanked the Organist Rebecca Macdonald and remarked that we are all grateful that she does not charge fees and plays the Organ for us on a voluntary basis.

The Committee officially adopted the Budget for 2023.

5.3 Revision of the Constitution

A document (attached) was presented to the Kirk Session on 17 April 2023 for its provisional approval. This was granted and the same document is now presented to the ACM on 30 May 2023 for formal approval.

The Treasurer presented the document to the Committee which fully explained the background to the issue of the proposed revision to the Constitution. Andrew McCallum volunteers to carry out the audit for us each year in his professional capacity.

- The Auditor (Andrew McCallum), approved by ACM in 2022, following a change of employer is not yet registered formally, therefore not qualified to audit formally
- Solution could be an Independent Examination
 - Requires a second examiner to work in cooperation with lead examiner
 - Second examiner cannot be Church employee, Treasurer, FWO Treasurer or Chair of Finance Sub-Committee
 - Second examiner should be reasonably competent to review financial statements but need not be an accountant or other specialist
- It is now called an 'Independent Examination' and not an 'Audit'. Accordingly, we have had to adjust the Constitution to read 'audit or Independent Examination' to allow us to carry out this 'lighter weight' alternative. The Kirk Session approved provisionally on 17th April 2023 to change from 'Audit' to 'Independent examination'. An Independent examination would be possible through an amendment to the Constitution
- The Congregation (i.e. ACM) has to approve an amendment to the Constitution.
- This is an acceptable solution in the Canton of Geneva, already used by Scots Kirk, Lausanne and encouraged by Church of Scotland, Edinburgh

The Committee unanimously approved the Revision of the Constitution.

5.4. Appointment of Auditors for 2023 Accounts

Andrew McCallum has volunteered as an Independent Auditor.

The Committee unanimously approved Andrew McCallum as Independent Auditor.

6. Annual Report

The Annual Report was received with enthusiastic appreciation as always and The Minister warmly thanked Paraic Reamonn on behalf of the Committee for his hard work and commitment in compiling and editing the Annual Report. The Minister added that there are Congregations out there that have been faced with an existential crisis. Some Congregations will disappear which is utterly heart breaking and so we have a lot to be thankful for including all the Members of our Congregation, each bringing their special skills to the Ministry of the Church as highlighted in the report. The Minister gave a special thanks to our Organist, Rebecca McDonald who is so faithful and talented and to Nourishing Minds who are transforming the lives of thousands of children. We are also especially thankful for the talents of Mark Jeffrey especially with the Zoom services remarking that we stumble our way through the technical issues when he is not there. The Minister concluded that indeed, there is a lot to be grateful for.

7. Election of members to the Congregational Committee

As of the current ACM two Members who have completed the 2020-2023 term of office stand for re-election. They are as follows:

- David Hogg
- Mwai Makoka

Both David Hogg and Mwai Makoka indicated that they would like to stand for re-election and were unanimously approved and re-elected as follows:

David Hogg to serve from 2023 – 2026
Mwai Makoka to serve from 2023 – 2026

Jason Ledger indicated he would like to become a member of the Committee and he was unanimously approved and elected as follows:

Jason Ledger to serve from 2023 – 2026

(Elected at the 2023 ACM to replace Peter Tulloch who stands down from the Committee as of this 2023 ACM).

Furthermore, Nan Braunschweiger indicated that she would like to become Secretary to the Committee to replace Sherree Atkinson who stands down from the position of Secretary to the Committee after four years of service as of this 2023 ACM. Nan was approved and elected to the position of Secretary to the Congregational Committee as follows:

Nan Braunschweiger to serve as Secretary to the Committee from 2023-2026

There are as at ACM 2023 three vacant positions on the Congregational Committee.

The Minister thanked everyone for their unfailing dedication to the Committee and asked that we all reach out to neighbours in the Congregation as we commence looking for three new members.

8. Priorities and areas of interest for our church life

Topic for discussion:

“Five things that are good about the Church of Scotland and Five things we could do better”

A very lively and enthusiastic discussion ensued on the topic of “Five things that are good about the Church of Scotland and Five things we could do better”. The salient points were as follows:

“Things that are good about the Church of Scotland”

- *The Minister Laurence Twaddle brings so much to our Church and to Church life.*
- *The atmosphere that Laurence encourages is one of an open and welcoming Church. We are not officious and bureaucratic. We are blessed by freedom and ownership of our Church.*
- *Churches can ‘go off the rails’. Our Church continues a steady course with Laurence at the helm.*
- *The Church lunches usually held on the last Sunday of the month (and get together at other times) are a beautiful moment of connection for the congregation and we cherish those moments.*
- *It is wonderful to have the choir with Paraic Reamonn in the lead. It is very much appreciated as we understand that organizing the choir requires time and effort.*

“Things we could do better”

- *There is some frustration with our physical Church (lay-out etc)*
- *There are some frustrations with Zoom and one member suggested moving to another system.*
- *Insurance should be contracted in case of an accident on the premises. This could be checked with the EPG.*

9. Other Business

9a) Mission Update (Presented by The Treasurer and taken from the Treasurer’s 2022 Financial report Report)

Financially speaking, 2022 saw a total income of CHF 42,430. This was higher than the CHF 34,520 received in 2021 not least due to an exceptional donation of CHF 4.500 for the Special Malawi Appeal which provided contributions for distribution on the ground during the visit by Han and Jane Broere to Ekwendeni in October 2022.

Allowing for this, the difference otherwise between 2021 and 2022 was an increase of CHF 3.400. The income was split at approximately CHF 17.700 for work in Nepal and CHF 20.200 for work in Malawi (excluding the Special Malawi Donation). The increase in Mission income during 2022 was almost all directed to Malawi. Nepal, however, remained relatively constant from 2021 to 2022.

In recent years, giving levels for Nepal have been much less stable than those for Malawi although this was particularly marked in 2019 and 2020 due to a couple of exceptional one-time donations for special purposes. By contrast, the support for Malawi has tended to be mainly for core Mission work supported there by the Church although in 2022 this changed to a degree with the Special Malawi Donation. Even allowing for this, however, the long-term growth in support for Malawi is notable. The net effect is that the Church retains sufficient levels of resources to keep supporting the key functions in both projects for which it has met long-term needs. This continues to be the case for Nepal although the growth in income for Malawi has provided some potential for increased investment there, even beyond the scope of the Special Malawi Donation. Sustainability, or at least shock resistance, remains a concern for both projects since the bulk of their income comes from a small number of donors who provide significant amounts. Hence there is considerable vulnerability to a sudden change.

Mission finances, as for the rest of the Church's finances, are recorded on an accrual basis, where income received for one year is considered expenses in the same year. This is achieved using accounts payable which essentially records the funds unpaid at the end of each year as expenses but not yet disbursed. In practice, this gives a cash balance. The cash situation of Mission projects can thus be summarized as follows for 2022:

CofS Mission Finances Summary as at 31 December 2022 (CHF)				
	Combined	Nepal	Malawi	Total
Opening Balance	-	7,990	11,789	19,779
Income to Date	6,807	14,290	21,333	42,430
Expenditure to Date	-	12,500	20,412	32,912
Balance Remaining	6,807	9,780	12,710	29,297
Balance Remaining (90%)	6,126	8,802	11,439	26,367

Finally, it is worth noting that the Mission Committee was involved in recommending the allocation by the Church, through the Congregational Committee, of the 2022 Local Giving donations. These are not recorded as Mission funds but are donated by the Church from its core finances. Nonetheless, based on the Mission Committee's recommendation, the Church donated CHF 1,000 to each of the following:

- Centre Social Protestant
- Fondation au Coeur des Grottes
- Fondation Partage

9b) CoS Geneva – connection with CoS Lausanne

Christine Buhler attended a meeting with the Church of Scotland Lausanne and gave a short overview.

Essentially the Minister from the Lausanne CoS will be retiring in July 2023. Lausanne will then take this opportunity to recruit another Minister. As we are lucky enough to still have Laurence the *status quo* in Geneva is preserved for the time being. When Laurence retires, as Lausanne will have recruited a new Minister by then, we will be allowed an 'Associate Minister'. Lausanne will give us representation when they draw their nominating Committees. We may have a Gentleman's agreement with Lausanne to share their Minister. We are standing in solidarity with the International Presbytery and the churches in Scotland so as a self-sufficient Church we cannot replace Laurence when he retires with another Minister.

What is an Associate Minister? An Associate Minister can be someone from a different denomination not necessarily from the Church of Scotland. It should not be seen as negative to have a Minister from a different denomination who may bring a different perspective.

10. Closure

The Minister thanks the Congregation for their ongoing commitment and dedication to the Church. The Minister closed the Meeting in prayer and in particular mentioned Ritchie who was currently in a rest home. We wish her well.

The date for the 2024 ACM will be decided at the last Congregation Committee Meeting of 2023.