

**PROVISIONAL BUDGET 2025 / INCOME & EXPENDITURE 31.12.2023**

The 2025 budget has been prepared on the basis of the proposed 2024 budget as a provisional budget for adoption by the ACM in June 2024, due to be implemented as of 01 January 2025. It should be re-visited at the ACM in 2025 to confirm and/or correct any elements deemed necessary for the remainder of 2025 at that point.

	BUDGET		I & E Year 2023 CHF	Actual Vs Budget 2023 CHF	for information		
	Year 2025 CHF	Year 2024 CHF			Year 2022 CHF AUDITED	Year 2021 CHF AUDITED	
<b>Income :</b>							
Cash offering	1	30,000	30,000	21,464	-8,536	20,167	7,489
Freewill offering	2	100,000	100,000	88,543	13,543	66,702	73,960
Donations	3	30,000	30,000	54,889	24,889	24,757	50,590
Fiction & souvenir stall	4	500	500	253	253	372	-
Interest on bank accounts		300	300	336	336	-	263
Special fund raising	5	7,500	7,500	3,364	-6,636	30	-
Church Fair	6	15,000	15,000	15,336	336	16,203	12,606
Mission Project Income		-	-	30,027	30,027	42,430	34,520
<b>Total income</b>		<b>183,300</b>	<b>183,300</b>	<b>214,213</b>	<b>54,213</b>	<b>170,660</b>	<b>179,427</b>
<b>Expenditure :</b>							
Minister's stipend	7	55,000	55,000	54,240	-760	54,240	53,141
Employment costs (AVS, pension, insurances)	8	37,500	37,500	36,242	1,242	32,516	28,538
Manse rent & charges		26,540	26,540	24,357	-2,643	26,579	24,801
Minister's expenses		1,000	1,000	-	-1,000	-	-
Auditoire rent & charges	9	23,300	23,300	22,441	-2,059	23,493	21,268
Other expenses	10	20,325	16,625	6,763	-9,412	12,185	10,556
Givings - end of year, other		3,000	3,000	2,509	-491	3,000	3,000
Mission Project Expenditure		-	-	30,027	30,027	42,430	34,520
<b>Total expenditure</b>		<b>166,665</b>	<b>162,965</b>	<b>176,578</b>	<b>14,903</b>	<b>194,443</b>	<b>175,823</b>
<b>Surplus (Deficit) for the period</b>		<b>16,635</b>	<b>20,335</b>	<b>37,635</b>	<b>17,300</b>	<b>(23,783)</b>	<b>3,604</b>

**Mar 2023**

Notes	
1	Aspirational amount to be targeted following partial recovery of cash donation levels post-lockdown
2	Estimate based on increase seen over 2023 with expectation of additional donation amounts being converted to FWO
3	Planned 2024 level aimed for on assumption of no growth relative to budget due to switches to other forms of giving
4	Planned at 2024 levels
5	Planned on assumption of Church recovery plan generating additional income
6	Assumes Church Fair, either physical or virtual, performing at a similar level to that seen in 2024
7	Assumes no increase in net stipend over 2024
8	Assumes no increase in employment costs due to government levies, AVS and healthcare from 2024 to 2025
9	No significant increase in utility costs planned from 2024 to 2025
10	Estimated as follows:
	CHF
	Pulpit Fees 1,500
	Organist and Choir 4,000
	Director expenses 4,000
	Cofs/presbytery dues and charges 7,500
	RECG dues 375
	Bank Charges 350
	Website hosting costs 500
	Outreach projects 300
	Church Newsletter costs 800
	Contingency funding 4,000
	Sundry expenses 1,000
	20,325
Employment costs	AVS 14,000
	Tax 10,500
	Healthcare 13,000
	37,500
Manse rent and charges	Rent 23,000
	SIG 1,400
	Swisscom 1,600
	Generali 540
	26,540
Auditoire rent and charges	Rent 12,000
	Utilities 4,500
	Cleaning 3,000
	Insurance 2,000
	OTIS 1,800
	23,300