

BUDGET 2025 / INCOME & EXPENDITURE 31.12.2024

The 2025 provisional budget was prepared and approved on the basis of actual cost estimates, derived from early 2024, together with estimates of income levels required to meet expenditures (approximately). The revised version presented below takes the basis of the provisional and applies the actual performance seen in 2024 as well as in early 2025. In this instance, it also takes into account the foreseen loss of a full-time Minister from June 2025 and assumes that this will be covered by short-term measures for the rest of that year.

PRE-CLOSURE		REV BUDGET		PROV BUDGET		BUDGET		I & E		Actual Vs	for information		for information	
		Year	Year	Year	Year	Year	Year	Year	Budget	2024	Year	Year	Year	Year
		2025	2025	2024	2024	2024	2024	2024	2024	2024	2023	2022	2023	2022
		CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
											AUDITED	AUDITED	AUDITED	AUDITED
Income :														
Cash offering	1	30,000	30,000	30,000	30,000	24,251	-5,749	21,464	20,167					
Freewill offering	2	115,000	100,000	100,000	106,660	6,660	88,543	66,702						
Donations	3	30,000	30,000	30,000	26,248	-3,752	54,889	24,757						
Fiction & souvenir stall	4	500	500	500	194	-306	253	372						
Interest on bank accounts		300	300	300	441	141	336	-						
Special fund raising	5	7,500	7,500	7,500	2,376	-5,124	3,364	30						
Church Fair	6	15,000	15,000	15,000	13,819	-1,181	15,336	16,203						
Mission Project Income		-	-	-	26,522	26,522	30,027	42,430						
Total income		198,300	183,300	183,300	200,509	17,209	214,213	170,660						
Expenditure :														
Minister's stipend	7	37,100	55,000	55,000	54,240	-760	54,240	54,240						
Employment costs (AVS, pension, insurances)	8	15,625	37,500	37,500	37,943	443	36,242	32,516						
Manse rent & charges		26,540	26,540	26,540	26,700	160	24,357	26,579						
Minister's expenses		1,000	1,000	1,000	-	-1,000	-	-						
Auditoire rent & charges	9	23,300	23,300	23,300	23,424	124	22,441	23,493						
Other expenses	10	25,775	20,325	16,625	11,738	-4,887	6,763	12,185						
Givings - end of year, other		3,000	3,000	3,000	3,000	-	2,509	3,000						
Mission Project Expenditure		-	-	-	26,522	26,522	30,027	42,430						
Total expenditure		132,340	166,665	162,965	183,568	20,603	176,578	194,443						
Surplus (Deficit) for the period		65,960	16,635	20,335	16,942	(3,393)	37,635	(23,783)						

Mar 2025

- Notes
- 1 Aspirational amount to be targeted following partial recovery of cash donation levels post-lockdown
OK as an aspiration but already under-performing in 2025 relative to 2024 so not to increase

2 Estimate based on increase seen over 2023 with expectation of additional donation amounts being converted to FWO
Builds in aspiration, going by increasing performance since 2020

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; assumes 29 weeks of locum on CHF 500/week

8 Assumes no benefits to be paid between June and December 2025

9 No significant increase in utility costs planned from 2024 to 2025

10 Estimated as follows:

		CHF	
	Pulpit Fees	2,250	
	Organist and Choir	8,000	Raised to accommodate requests for increased investment in Choir and Organist (expenditures to be approved by CC still)
	Director expenses		
	CofS/Presbytery dues and charges	7,500	Based on 2024 estimates, assuming no changes to 2025
	RECG dues	375	RECG = Rassemblement des Eglises et Communautés Chrétiennes de Genève
	Bank Charges	350	Includes potential revision to designated signatories (may be delayed to 2026)
	Website hosting costs	500	
	Outreach projects	1,000	Provided for pastoral initiatives such as the Church Away Day; raised to accommodate Future Focus requirements
	Church Newsletter costs	800	Aligned with 2024 levels
	Contingency funding	4,000	Included to allow for unforeseen expenditures; ideally not to be spent
	Sundry expenses	1,000	
		25,775	
Employment costs	AVS	14,000	5,833
	Tax	10,500	4,375
	Healthcare	13,000	5,417
		37,500	15,625
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	

PROVISIONAL BUDGET 2026 / INCOME & EXPENDITURE 31.12.2024

The 2026 budget has been prepared on the basis of the proposed 2025 budget as a provisional budget for adoption by the ACM in mid-2025, due to be implemented as of 01 January 2026. It should be re-visited at the ACM in 2026 to confirm and/or correct any elements deemed necessary for the remainder of 2026 at that point. This budget assumes that the office of Minister in 2026 will be covered by temporary measures for the first half and by a full-time Minister for the second half.

PRE-CLOSURE

		PROV BUDGET	REV BUDGET	I & E	Actual Vs	for information	for information
		Year	Year	Year	Budget	Year	Year
		2026	2025	2024	2024	2023	2022
		CHF	CHF	CHF	CHF	CHF	CHF
						AUDITED	AUDITED
Income :							
Cash offering	1	30,000	30,000	24,251	-5,749	21,464	20,167
Freewill offering	2	115,000	115,000	106,660	6,660	88,543	66,702
Donations	3	30,000	30,000	26,248	-3,752	54,889	24,757
Fiction & souvenir stall	4	500	500	194	-306	253	372
Interest on bank accounts		300	300	441	141	336	-
Special fund raising	5	9,000	7,500	2,376	-5,124	3,364	30
Church Fair	6	15,000	15,000	13,819	-1,181	15,336	16,203
Mission Project Income		-	-	26,522	26,522	30,027	42,430
Total income		199,800	198,300	200,509	17,209	214,213	170,660
Expenditure :							
Minister's stipend	7	57,640	37,100	54,240	-760	54,240	54,240
Employment costs (AVS, pension, insurances)	8	19,000	15,625	37,943	443	36,242	32,516
Manse rent & charges	9	35,000	26,540	26,700	160	24,357	26,579
Minister's expenses		1,000	1,000	-	-1,000	-	-
Auditoire rent & charges	10	23,300	23,300	23,424	124	22,441	23,493
Other expenses	11	26,275	25,775	11,738	-4,887	6,763	12,185
Givings - end of year, other		3,000	3,000	3,000	-	2,509	3,000
Mission Project Expenditure		-	-	26,522	26,522	30,027	42,430
Total expenditure		165,215	132,340	183,568	20,603	176,578	194,443
Surplus (Deficit) for the period		34,585	65,960	16,942	(3,393)	37,635	(23,783)

Mar 2025

Notes

- Aspirational amount to be targeted following partial recovery of cash donation levels post-lockdown
- 2025 aspiration is maintained here with no further increase foreseen until 2025 performance is known
- Planned 2025 level maintained on assumption of no growth relative to budget due to switches to other forms of giving
- Planned at 2025 levels
- Planned as a target for Future Focus initiatives
- Assumes Church Fair, either physical or virtual, performing at a similar level to that seen in 2025

7 Assumes 6 months of higher gross stipend, offset by lower, direct taxation, 6 months of temporary coverage and CHF 15,000 moving costs

8 Assumes 6 months of employment costs without direct taxation but with some additional expenses budgeted for

9 Assumes additional expenditure which may be needed in terms of fabric for new Minister

10 No significant increase in utility costs planned from 2025 to 2026

11 Estimated as follows:

	CHF	
Pulpit Fees	2,250	
Organist and Choir	8,500	Raised to accommodate requests for increased investment in Choir and Organist
Director expenses		(expenditures to be approved by CC still)
CofS/Presbytery dues and charges	7,500	Based on 2025 estimates, assuming no changes to 2026
RECG dues	375	RECG = Rassemblement des Eglises et Communautés Chrétiennes de Genève
Bank Charges	350	Includes potential revision to designated signatories
Website hosting costs	500	
Outreach projects	1,000	Provided for pastoral initiatives such as the Church Away Day; raised to accommodate Future Focus requirements
Church Newsletter costs	800	Aligned with 2025 levels
Contingency funding	4,000	Included to allow for unforeseen expenditures; ideally not to be spent
Sundry expenses	1,000	
	26,275	

Employment costs	AVS	7,000
	Healthcare	7,000
	Expenses	5,000
		19,000

Manse rent and charges	Rent	23,000
	SIG	1,400
	Swisscom	1,600
	Generali	540
	Fabric investment	8,460
		35,000

Auditoire rent and charges	Rent	12,000
	Utilities	4,500
	Cleaning	3,000
	Insurance	2,000
	OTIS	1,800
		23,300