

17.2 REPORT OF THE MANAGEMENT OF THE ADMINISTRATIVE BURO TO THE MEMBERS OF THE ADMINISTRATIVE BURO (Artt 72, 73, 152, 166, 174, 177, 178, 193, 241, 248, 264, 267, 268, 270, 275, 276)

- A. Synod constitutes as Members' Meeting.
- B. Br LJ Kruger delivers the Report with further explanation by rev LH van Schaik.
- C. **Decision:** The Report is referred to the Commission for Finances.
- D. Revs PJ Nel and J van Schaik reports on behalf of the Commission for Finances.
- E. **Decision:** The assignment and composition of the Deputies for Liaison is referred to an ad hoc commission comprising: revs P Venter (c), drr FP Kruger (skribe), GJ Meijer, revs PJ Venter, MA Modise, elders BJ Kruger and J Groothof.
- F. Dr FP Kruger reports on behalf of the ad hoc commission.
- G. **Decision:** The matter of additional accommodation in the Supplementary Report is referred to dr DG Breed for reformulation.
- H. Dr DG Breed states the reformulation.

I. REPORT

1. Assignment

- 1.1 *The complete assignment is included in the Stipulations of the Administrative Bureau (Acta 2003:362). The assignments to the Management are contained in art 7.*
Continuous assignments in the Stipulations have been met throughout.
- 1.2 *Additional assignments given by Synod (a shortened description of the Synod assignment is provided in italics together with the Acta reference number).*
 - 1.2.1 *See to it that the registration of marriage officers from other National Synods takes place at the Administrative Bureau, Potchefstroom (Acta 2006:40, 2.9)*
This assignment receives attention throughout, and the register is available at the Administrative Bureau for perusal.

Decision: Note taken.

- 1.2.2 *Conclude matters with regard to Glenzicht with the SDDS and other expert Deputies (Acta 2006:168, 5)*
The assignment was handed to the to-be-appointed deputies of the SDDS, who will report on this matter separately.

Recommendations

- a. That the financial management of all schemes in the control of the SDDS will in future still resort with the Management of the Administrative Bureau.
- b. That the audited reports have to be presented to the Management of the Administrative Bureau annually, as well as to the Audit Committee of the Members' Meeting.
- c. That the Deputies liaise with the Residential Foundation in order to establish an agreement of cooperation and/or to gain expert advice.

Decision: Approved. See decision in Report of Synodal Deputies for Deaconal Matters – 14.1.

- 1.2.3 *The new to-be-appointed Trustees should pay attention to the formula according to which the Administrative Bureau is remunerated by the Minister's Pension Fund, since remuneration should occur per transaction and not according to the percentage of the moneys handled (Acta 2006:262)*
Research showed that there are no norms in the practice of pension fund administration where a service provider receives remuneration per transaction for services delivered. There was wide consultation on this matter. The answer received in each case was that the administration of keeping record of each and every transaction does not warrant the cost incurred to do so. The Trustees requested the Administrative Bureau to make a detailed quotation with regard to the costs of

handling all the funds and to agree on a new service level with the Trustees. The Trustees accepted this arrangement.

- 1.2.4 *Implement the stipulations of the King report, where applicable (Acta 2006:294, 7.10)*
The stipulations of the King report was processed to be applicable to the activities of the Administrative Bureau as a business unit. The document was presented to the Management of the Administrative Bureau and evaluated. It was also placed on the intranet of the Administrative Bureau so that it could be visible to all staff members. The report is in essence a code according to which good order and control pursued. It is the opinion of Management that the Stipulations of the Administrative Bureau contain the most important elements of the King report.
- 1.2.5 *Expand the Pro Reformando Trust in consultation with the Curators (Acta 2006:300, 4.8)*
- 1.2.5.1 The Pro Reformando Trust was established with the aim of providing funds for study and research from a Christian perspective under the guidance of the Faculty of Theology or a division established for this purpose at a public university (see 7.1 of Trust agreement). In addition to this the aim is to collect funds as donations (for instance from estates) and to use it, or the income from it, for the aims stated in paragraph 7.1 of the Trust Deed.
- 1.2.5.2 The Trustees are appointed from alumni of the North-West University (3); three (3) Trustees are appointed by the Administrative Bureau of the GKSA on recommendation of the Curators (for the current term dr HG Stoker and revs PJ van der Walt and EJ Tiemensma); three (3) from the Senate of the TSP and a financial expert (1) appointed by the Trustees.
- 1.2.5.3 Funds are divided between donations to the GKSA for bursaries to theological students and a donation to the NWU for research.
- 1.2.5.4 Financial reports drafted accordance with accepted accounting practices are submitted to the Trustees annually. The report offers an overview of income received from donations (from the GKSA, the NWU and from savings account and interest) as well as expenditures. The accumulated funds for the year ended 31 December 2007 stood at R5,22 miljoen. In its entirety it means a growth of R154 000.
- 1.2.5.5 The Trustees, appointed by the Administrative Bureau on recommendation of the Curators, see to it that the Pro Reformando Trust is managed, run and expanded in accordance with the Trust agreement's aims (paragraph 20), namely: "To at any time add to the capital of the trust, be it by way of donation, an estate or in any other way, with the understanding that all additions are subject to the terms and conditions of the deed of the Trust" (20.1, 20.2 and 20.3 of the Trust deed).
- 1.2.6 *Budget for the 150-year festival (Acta 2006:301, 4)*
The Supplementary Agenda will report on this matter.
- 1.2.7 *Complete the Stipulations of the Gratitude Fund by 31 March 2006, implement it and raise funds (Acta 2006:302, 7)*
The Stipulations have been completed and handed to the Legal Deputies. Feedback has not yet been received at the time of the formulation of this Report. If it is received in time, the Stipulations will be included in the Supplementary Report.

Decision: Note taken of 1.2.3 to 1.2.7.

- 1.2.8 *Complete the Stipulations of the Administrative Bureau and local churches with in consultation with the Legal Deputies for feedback in November (Acta 2006:299, 3.1)*
The Stipulations have been revised to meet the requirements stated for the registration of a non-profitable organisation. It has been presented to the Legal Deputies for evaluation. The Stipulations have also been submitted to the Department of Social Development as a "constitution" in order to register the Administrative Bureau as a non-profitable organisation. The application was successful and a registration certificate has been issued to the Administrative Bureau with the reference number NPO 055-665. The ammended Stipulations follow below.

Decision: Note taken.

[Amendments to the previous Stipulations are indicated by striking through removed words and addign the new words in bold. The Stipulations follows its own numbering.]

STIPULATIONS OF THE ADMINISTRATIVE BUREAU OF THE GKSA GEREFORMEERDE KERKE IN SOUTH AFRICA

1. DEFINITION OF WORDS

In this Stipulations the following words has the meanings explained below:

- 1.1 The ~~Administrative Bureau~~ **name of the organisation described in these stipulations are:** The Administrative Bureau of the Gereformeerde Kerke in Suid-Afrika, **abbreviated to Administrative Bureau or Administrative Bureau GKSA.**
- 1.2 Churches: Gereformeerde Kerke in Suid-Afrika who assemble in a ~~National~~ **General Synod.**
- 1.3 Members: The Gereformeerde Kerke in Suid-Afrika who assemble in a ~~National~~ **General Synod.**
- 1.4 Majority assembly: A Classis, Regional Synod or ~~National~~ **General Synod** of the Gereformeerde Kerke in Suid-Afrika.
- 1.5 ~~National~~ **General Synod:** A ~~National~~ **General Synod** of the Gereformeerde Kerke in Suid-Afrika.
- 1.6 Theological School: The Theological School of the Gereformeerde Kerke in Suid-Afrika for the training of ministers in Potchefstroom.
- ~~1.7 SDDM: Synodal Deputies for Deaconal Matters~~

2. ESTABLISHMENT

- 2.1 The Administrative Bureau is a legal person, **namely an Organisation Without profit motive (in terms of Law 71 of 1997).**
- 2.2 **The Administrative Bureau is for income tax purposes a Public Welfare Organisation and qualifies for exemption from income tax in terms of article 18A of the Income tax law, No. 58 of 1962, under paragraph 5 a): “Religion, Faith and Philosophy: The promotion or practice of religion that includes acts of worship, testimony, instruction and community service based on faith in God”.**
- 2.3 The constitution, rights, capacities, responsibilities and functions are set out below.

3. LEGAL PERSON

- 3.1 The Administrative Bureau has the capacity to have rights and responsibilities, to gain, estrange or transfer them separately from the rights and responsibilities of its members, and is as such capable of:
 - 3.1.1 acquiring, owning or estranging property, movable or immovable;
 - 3.1.2 enter into any and all agreements and legal actions that are not contrary to the aims and functions;
 - 3.1.3 acting as a party in a legal process, and
 - 3.1.4 act as might be necessary in the legal traffic in order to reach the aims and fulfil the functions of the organisation.
- 3.2 No assets of the Administrative Bureau may in any way be divided among members or employees, and it may only be used for the promotion of the aims and the fulfilment of the functions of the organisation.
- 3.3 The Administrative Bureau will continue to exist despite changes of the members.
- 3.4 The *domicilium citandi et executandi* of the Administrative Bureau is:
The Administrative Bureau, ~~is seated in Potchefstroom.~~ C/o Meyer- and Molen street, Potchefstroom, 2531.
- 3.5 **Postal address: PO Box 20004, Noordbrug, 2522.**
- 3.6 **Telephone number: 018 297 3986**

- 3.7 Fax number is: 018 293 1042**
3.8 E-mail: direkteur@gksa.co.za
3.9 Information on members: www.gksa.org.za

4. AIMS

The aims of the Administrative Bureau are the following:

- 4.1 The administration of communal and joint assets and funds of the members;
- 4.2 The provision of assistance to Deputies that might be appointed from time to time for different purposes by the ~~National~~ **General Synod**, and the furtherance and/or completion of the assignment and functions of such Deputies;
- 4.3 The provision of advice and assistance to members with regard to the management and administration of finances, in which cases, if necessary, the relevant majority assembly will be informed of the matter;
- 4.4 The administration and release of publications published by order of the ~~National~~ **General Synod**;
- 4.5 To manage the administration of the assets of trusts, foundations and funds for and on behalf of the Trustees, Managers or Deputies appointed by the ~~National~~ **General Synods** for funds that have been created for and on behalf of the members without detracting from the powers, obligations or responsibilities of such Trustees, Managers or Deputies;
- 4.6 The execution of such responsibilities and assignments as are delegated to the Administrative Bureau from time to time by the ~~National~~ **General Synod**;
- 4.7 The distribution and sale of books and literature for religious purposes and church stationery, forms and notices;
- 4.8 The acquiring and organisation of group- and other insurance for members and their members.
- 4.9 To manage the communal properties of the Gereformeerde Kerke in Suid-Afrika, and to maintain, rent, acquire or estrange such properties on behalf of members.

5. MEMBERS AND MEMBERS' MEETINGS

- 5.1 All the churches of the Gereformeerde Kerke in Suid-Afrika are members of the Administrative Bureau, and becomes so with establishment of a church.
- 5.2 The deputies of members who have seats in the ~~National~~ **General Synods**, gather during each ~~National~~ **General Synod** in a Members' meeting.
- 5.3 The Members' meeting is capable of and responsible for:
- 5.3.1 appointing the Management of the Administrative Bureau;
- 5.3.2 appointing an Audit committee comprising executive members of management and two independent non-management members
- 5.3.3 call the Management, staff and functionaries of the Administrative Bureau to responsibility with regard to the completion of their duties and responsibilities;
- 5.3.4 determine the duties and execution of the aims of the Administrative Bureau;
- 5.3.5 hear the reports of the Management of the Administrative Bureau and to decide on it;
- 5.3.6 to conclude such matters of the Administrative Bureau as are referred to the Members' meeting by the Management;
- 5.3.7 to give such assignments to Management as might be necessary in light of the Administrative Bureau's aims;
- 5.3.8 to in general make any decision that might be necessary for the proper achievement of the aims of the Administrative Bureau;
- 5.3.9 to amend these Stipulations if necessary.
- 5.4 The Chairperson of the Moderamen of a ~~National~~ **General Synod** as appointed from time to time, acts as Chairperson of the Members' meeting.
- 5.5 The translation procedure, quorum requirements and decision making procedure of the Members' meeting is the same as for the ~~National~~ **General Synod**.

6. MANAGEMENT OF THE ADMINISTRATIVE BUREAU

- 6.1 The Management comprises ~~9 (nine)~~ **10 (ten)** members and is composed as follows:
- 6.1.1 **8 (eight)** members of management appointed by the Members' meeting, **as well as 2 (two) staff members of the Administrative Bureau, namely the**
- 6.1.2 ~~Director of the Administrative Bureau~~ **and the Vice-director of the Administrative Bureau;**
- 6.2 On appointment of the Management of the Administrative Bureau it is crucial that the **members should have proven management experience** and the ~~members' meeting~~ following guidelines should be followed:
- 6.2.1 one of the members of management should be a curator of the Theological School;
- 6.2.2 one of the members of management should simultaneously be a serving trustee of the Retirement Care Trust Combination ~~and is appointed by~~ **that is appointed by** the Members's Meeting;
- 6.2.3 one of the members of management should simultaneously be a deputy of the ~~SDDM Liaison Deputies~~ of the ~~National~~ **General Synod;**
- 6.2.4 **at least** one of the members of management should ~~simultaneously be a deputy for Publications of the National~~ **General Synod wees live in or near Potchefstroom in order to serve on the property committee (9.1.1);**
- 6.2.5 one of the members of management should preferably be a financial expert (preferably with a CA SA qualification);
- 6.2.6 one of the members of management should preferably be a ~~management expert~~ **computer and systems expert;**
- 6.2.7 one of the members of management should preferably be a legal expert;
- 6.2.8 one of the members of management should preferably be a human resources expert.
- 6.2.9 For the sake of continuity at least three members of management (apart from the director **and Vice-director**) should be re-appointed from the previous term;
- 6.2.10 Secundi should be appointed for the members of management, except for the Director **and the Vice-director.**
- 6.3 The Members' meeting appoints a chairperson and the vice-chairperson is appointed by the management.
- 6.4 The Director **or Vice-director** of the Administrative Bureau is the Secretary of the Management.
- 6.5 The Management attends to the matters of the Administrative Bureau and is accountable to the Members' meeting with regard to the execution of their duties and responsibilities.
- 6.6 Meetings of Management
- 6.6.1 The Management of the Administrative Bureau meets as often as needed for proper management of the matters of the Administrative Bureau, but at least three time a year.
- 6.6.2 Any member of management can call a meeting of the management.
- 6.6.3 The quorum for a management meeting is five members.
- 6.6.4 Decisions are made with an ordinary majority of votes and in the manner and according to the procedure determined by the chairperson.
- 6.6.5 In case of a tie of votes the chairperson does not have a determining vote.
- 7. CAPABILITIES AND DUTIES OF THE MANAGEMENT OF THE ADMINISITRATIVE BUREAU**
- 7.1 Capabilities and responsibilities
- 7.1.1 The Management of the Administrative Bureau supervises and controls all the activities of the Administrative Bureau (see 8). Without ceding its original capabilities and responsibilities, the Management of the Administrative Bureau may delegate certain tasks and duties to the persons mentioned below according to its own discretion:
- 7.1.2 The Management of the Administrative Bureau has the power to take legal advice.
- 7.2 Staff
- 7.2.1 Management appoints a director to the Adminsitrative Bureau and determines his conditions of service.
- 7.2.2 Management continually determines the staff needs of the Administrative Bureau, appoints

suitable persons and determines their conditions of service.

7.2.3 The Administrative Bureau has the power to appoint staff and to second them to the Deputies of the General Synod [*This stipulation (7.2.3) fell out with the previous revision of the Stipulations*]

7.2.4 The Management of the Administrative Bureau handles all staff matters in accordance with the stipulations of the relevant legislation.

7.2.5 Management takes out a fidelity insurance policy to ensure the liability for losses resulting from the handling of funds by staff of the Administrative Bureau. The cost for this is paid from the moneys of the Administrative Bureau.

7.3 Finances

7.3.1 Management controls and administrates the funds of the Administrative Bureau.

7.3.2 Management compiles budgets or approves budgets of Deputy Groups and estimates of them (Acta 1997:402, 3.3.4.4).

7.3.3 Management supervises and administrates all the funds and money already referred to the Administrative Bureau by the ~~National~~ **General Synod** for administration.

7.3.4 Management collects such funds from churches as they have to contribute in terms of budgets or decisions of the ~~National~~ **General Synod** to communal matters.

7.3.5 The financial year of the Administrative Bureau ends on 30 June each year.

7.4 Control and administration of own funds

7.4.1 Management opens such bank accounts as may be necessary.

7.4.2 Management is empowered to in general incur such expenditures as may be necessary for the proper execution of the aims and functions of the Administrative Bureau.

7.5 Administration of funds and money of Deputies of the ~~National~~ **General Synod**.

7.5.1 Management may do payments on behalf of the Deputies of the ~~National~~ **General Synods** only after a written request from such Deputies.

7.5.2 Payments by Management on behalf of Deputies of the ~~National~~ **General Synods** may only be made from funds of the Deputy group and only within the limit of such provided funds.

7.5.3 Management has no say regarding the purposes for which Deputies of the ~~National~~ **General Synod** use funds or money.

7.5.4 Deputies of the ~~National~~ **General Synods** are compelled to report on the use of their funds and money to the ~~National~~ **General Synods** themselves. The Management of the Administrative Bureau is not responsible for this, except within the limits of its administration of such funds.

7.5.5 Management reimburses Deputies of the ~~National~~ **General Synods** for expenditures incurred from the Group's funds or money, but such reimbursement can only take place on presentation of specified accounts that have been signed by one of the Deputies.

7.6 General administration of funds and money of a ~~National~~ **General Synod**

7.6.1 Management drafts a budget or approves budgets and administrates the funds and money granted by a ~~National~~ **General Synod**.

7.6.2 Management pays out funds and money in accordance with the budget(s) approved.

7.6.3 Management is capable of doing payments for synodal funds and money for purposes not previously approved by a ~~National~~ **General Synod**, but Management is then accountable to the next ~~National~~ **General Synod**.

7.6.4 Management may authorise Deputies of the ~~National~~ **General Synod** to exceed the amount awarded to such Deputies in the budget(s) of the Management. Such authorisation may only be provided after a written application from the Deputies in which they motivate this. The document should be co-signed by the chairperson and/or scribe/secretary.

7.7 Cash management

7.7.1 The purpose of the funds managed by the Management of the Administrative Bureau is mostly of a short-term nature, in other words the most important aim is to comply with the responsibilities. A constant cash-flow on a monthly basis is needed for this.

7.7.2 The estimates, collections and contributions should be administered in such a manner that the cash-flow is adequate for monthly expenditures. For this reason funds should be invested with the five biggest financial institutions in deposit facilities ranging from demand deposits, fixed deposits, short-term money market and capital market instruments and

- funds. A commission of the Management handles the daily cash management.
- 7.7.3 Funds intended for a longer term should be handled similar to 7.8.2 except for the fact that long term funds and capital market instruments could be used for this purpose.
- 7.7.4 Management lays down a mandate from time to time according to which such cash investments could be done, with consideration of the financial markets and with reconsideration of the financial institutions on an annual basis.
- 7.7.5 The Director reports on the state of all funds and placements of funds at each management meeting.
- 7.7.6 The Administrative Bureau is in service of different Trustees or funds and places the funds of these Trustees into assets according to drafted policy as prescribed by the Trustees.
- 7.7.7 All accounts and funds are audited annually.
- 7.7.8 No investments are made on a commission basis.
- 7.7.9 Management makes decision regarding cash investments with the approval of Deputies, Trustees or Managers when necessary in accordance with the drafted mandate, decisions or cash investments.
- 7.8 Movable and immovable property
- 7.8.1 Management looks after the management, supervision and maintenance of all properties and buildings referred to the Administrative Bureau by the ~~National~~ **General Synod**.
- 7.8.2 Management controls, supervises, provides and replaces furniture and fittings needed for use by the Administrative Bureau, the Theological School and for other purposes of determined by the ~~National~~ **General Synod**.
- 7.8.3 Management rents out available accommodation, drafts conditions and contracts and controls it.
- 7.8.4 Regarding any decisions relating to the buildings, furniture and equipment used by the Theological School, the Management should consult the Curators beforehand.
- 7.8.5 Management should take stock of supplies, equipment, books and publications at least annually.
- 7.8.6 A property committee is appointed to handle the management of all properties (see art. 9).
- 7.8.7 The Administrative Bureau is the owner of the Jan Lion-Cachet Library, of which the books have been acquired from funds and money granted by the General Synod for the acquisition of theological publications, and to which the North-West University's Ferdinand Postma library has also contributed, and of which separate record is kept regarding which books belong to the GKSA and which to the NWU. [This stipulation 7.8.7 fell out with the previous revision of the Stipulations]**
- 7.9 Mandates
- 7.9.1 Management should state clear mandates and revise if necessary. These mandates deal with relevant matters including the following: expenditure with regard to capital, purchases, loans, signatory powers, and whatever may be necessary.
- 7.10 Disbandment**
- The Administrative Bureau disbands when at least two-thirds of its voters (see 1.3) assemble for this purpose and decide in favour of disbanding the Administrative Bureau.**
- 7.11 If the Administrative Bureau disbands, all debts have to be paid off. After debts have been cleared, and money or property remains, it may not be given or paid to the members of the Administrative Bureau. It should be given to a similar organisation within the Reformed denomination who has the same aims. The General Synod will determine the organisation.**
- 8. ACTIVITIES OF THE DIRECTOR AND THE STAFF**
- The Director and staff of the Administrative Bureau should complete all assignments, tasks and duties as determined and decided by the ~~National~~ **General Synod** and the Members' Meeting and that may flow from the stipulations. In doing so they are under the control and supervision of the Management of the Administrative Bureau. No individual Deputy Group or Church Council has the power to give assignments or tasks to the Director or any staff member of the Administrative Bureau without the involvement of the Management of the

Administrative Bureau.

9. PROPERTY COMMITTEE

9.1 Members of the Property Committee

9.1.1 Management appoints two members who live in or near Potchefstroom to serve on the Property Committee with the Director.

9.1.2 Management requests the Curators and Church Council of Potchefstroom-North to each appoint two members who can be co-opted by the Property Committee in as far as its activities affect the TSP and/or the GK Potchefstroom-North.

10 COMMUNICATION TO THE DENOMINATION

Except for the tri-annual report to the Members' Meeting financial reports and relevant information is communicated to the denomination in the following ways:

10.1 Each ~~Part-Synod~~ **Regional Synod**, Classis and/or Church Council appoints a knowledgeable person who meets with the Management at own cost. These representatives will assist with communication between Churches and the Administrative Bureau regarding financial matters.

10.2 These representatives will be informed annually during the meeting of the GKSA's Sustentation Deputies (with the help of financial reports) on the financial matters that the Administrative Bureau manages on behalf of the total denomination.

11 THE AUDIT COMMITTEE:

11.1 Has to report to the annual meeting where the delegates of the ~~Part-Synods~~ **Regional Synods** are present. Refer to 10.1 and 10.2 above.

11.2 should compile a method that should be presented to the Members' Meeting for approval.

11.3 should report to the **General Synod** during the Members' meeting.

12 CREDO

12.1 The Management enacts all its powers, responsibilities and activities in light of Scripture and in such a manner that it is transparent and accountable with regard to all laws.

13 AMENDMENT OF THE STIPULATIONS

These Stipulations may only be amended by a decision of the Members' Meeting during a session of a ~~National~~ **General Synod**.

End of the stipulations

Matters for decision

That the Stipulations are amended as indicated so that it meets the constitution requirements of the Department of Social Development.

Decision: Note taken of the fact that the Legal Deputies are still busy with their work and that their comments on the Stipulations are still awaited.

1.2.9 *Stipulations of local churches of the Gereformeerde Kerke in Suid-Afrika*

Recommendation: The Stipulations are referred to the Management of the Administrative Bureau in cooperation with the Legal Deputies for completion, since there are no fundamental changes.

The Stipulations of local churches of the Gereformeerde Kerke in Suid-Afrika have been completed and presented to the Legal Deputies. They advised the Management of the Administrative Bureau not to implement the stipulations, and not to continue with the registration of local churches with the Department of Social Development, because local churches are exempt from income tax.

Decision: Approved that the recommendation for completion in the Report is rejected.

Motivation: The advice of the Legal Deputies indicates this action and the aims can be adequately served by leaving this to the Administrative Bureau in cooperation with the Legal Deputies as and when necessary.

1.2.10 *Do in-depth research and determine a format for the church magazines with the Deputies Church Magazines (Acta 2006:299, 3.3.1.5)*

See the separate Report of the Deputies Church Magazines. The Management has met with the Deputies several times and the assignment was discussed each time.

Recommendation

That Study Deputies be appointed with the following assignment:

- a. to do market research for the establishment of one family magazine instead of the individual ones;
- b. to consider marketing of this magazine in the open market;
- c. to consider alternative distribution methods in order to save costs;
- d. to consider the format of magazines so that it is accessible for all believers, not only reformed members;
- e. These Deputies should have settlement powers after the Management of the Administrative Bureau has been consulted regarding the financial implications of the proposals.

Decision: Approved that the assignment is continued with consideration of the following:

1. Market research should be done regarding the future of the Church Magazines.
2. That recommendations b, c, d of the Report be accepted.
3. Research is done on the possibility of making the Church Magazines electronically available.
4. The Management of the Administrative Bureau and the Deputies Church Magazines will have settlement powers in light of the results of the research.

1.2.11 *Award bursaries to intending students from the Pro Ecclesia Bursary Fund and send an annual letter to Church Councils to ask for contributions to the fund (Acta 2006:299, 3.5)*

1.2.11.1 The Administrative Bureau receives the assignment to handle the administration of the Pro Ecclesia Bursary Fund according to the stipulations by Synod (Acta 2000:354, 3.2 and 2003:438, 2.2.6.2.2). As from 2006 letters have been sent out every August to all churches in the denomination to invite intending students to make use of the Pro Ecclesia loan. Due to poor reaction a follow-up letter has been sent out during November or December each year to recruit more applications. According to a projection calculated beforehand, 10 students could initially each receive a loan of R10 000 in their final year. During 2007 loans of R10 000 were awarded to seven education students.

1.2.11.2 During 2008 eight applications were received, of which two did not qualify. At this time a letter to Church Councils pointed out that students in their second to final years in any direction of study may apply, if they study at the NWU. Two awards of R12 500, two of R15 000 and two of R20 000 each was made. Five of these students wanted to study education, while one is studying law.

1.2.11.3 Many telephonic enquiries are received every year regarding the Pro Ecclesia Fund, especially from first year students. However, as soon as students are informed that it is a loan and not a bursary without obligations, there is no further interest. Members have also mentioned that it is a problem for them that the loan is only for students who want to study at the NWU. Some members and Church Councils who are far from the NWU, have indicated that they are not willing to contribute to the Pro Ecclesia Bursary Fund for this reason.

1.2.11.4 The current amount available for loans in 2009 is about R440 000. According to the planning intending first year students will also be able to apply for bursary loans from the fund as of 2010.

Decision: Note taken of 1.2.11.1 to 1.2.11.4.

Matters for decision

Recommendation

- a. That the Pro Ecclesia Bursary Loan will in future fall under the functions of the Management of the Administrative Bureau.

Decision: Approved.

- b. That the Stipulations are reformulated to provide loans for students who study something else at another official Afrikaans tertiary institution.

Decision: Approved that the recommendation to provide for students in any study direction. Motivation: The urgent necessity for Reformed education requires that education students should enjoy preference.

- c. That one annual compulsory collection for the Pro Ecclesia Bursary Fund continues.

Decision: Approved.

- d. That it is clearly stated that students of Aros and other accredited education training institutions also qualify for loans from the fund.

Decision: Approved.

- e. That the name of the Pro Ecclesia Bursary Fund is changed to the Pro Ecclesia Study Fund.

Decision: Approved – with reference to the fact that the name is changed to the Pro Ecclesia Study Fund

1.2.12 *Collect compulsory collections as determined by Synod (Acta 2006:303, H)*

Problem

Churches do not transfer collected funds and amounts contributed by members for specific purpose to the Administrative Bureau frequently. Reasons for this is among other things tardiness and cases where some churches do not have the necessary cash funds to do the necessary transfers because these collections are used for other expenditures in the ministry. There are even churches who make no transfers during a year. These funds actually present “trust funds” that are collected from members for specific institutions and purposes. These amounts should therefore be transferred to the Administrative Bureau as soon as they are collected.

Decision: Note taken.

Recommendation

That all congregations are instructed to deposit collections and specific contributions into a separate account.

Motivation

The aim with a separate account is that collections and specific contributions are not mixed with the own funds of the churches. These collections should be transferred from this account to the relevant beneficiaries monthly. Classes should have a standing point on their Agendas to see to it (CO, art 44) that churches in the Classis have separate accounts for this purpose and do monthly transfers from the account.

Decision: Approved that the recommendation is not accepted.

The Administrative Bureau should request Classes and congregations annually to transfer funds timeously.

Classis are requested to encourage the churches in each Classis to pay attention to this serious request by applying the Scriptural principle of stewardship and considering that the funds collected through collections are in essence trust funds.

1.2.13 *Implement a church administrative system (electronic) to:*

- a. *Monitor the gathering of compulsory collections*
- b. *Monitor debtors of magazines and books (Acta 2006:303, H 2006:300, 4.7)*

Background

Synod 2006:K168-172, 2nd Report Commission Finance

The Administrative Bureau should create an electronic database where congregations can periodically provide information via the Internet. The following information is needed to monitor the tendencies of the statistics and to evaluate plans: Limited financial information; Demographic information; EVT information.

Finding

This assignment can be approached in two ways, namely by creating a database that is provided with information from the side of the churches via the Internet, and by creating a database with information that is provided with information from the

side of the Administrative Bureau. The Deputies Internet have been consulted and it was decided to use both approaches as point of departure. The success and integrity of the final database will depend on data-input by both sources. It has also been assumed that it could take a long time to compile a trustworthy consolidated databasis from the two sources. The Deputies Internet will report on the progress of the first approach in their Report. In order to complete the assignment, the Administrative Bureau saw it as its task for this term to create an electronic church management system to do the following:

- a. To monitor the gathering of compulsory collections.
- b. To monitor the debtors of magazines and books.
- c. To set the aim of communicating information with churches.

Report

- 1.2.13.1 All the electronic systems used by the Administrative Bureau were investigated to see how the assignment of the Synod could be completed. The investigation showed that different functionaries use different systems, mainly to meet the requirements of each position. Although this information serves the purpose of each activity, it has led to a distribution of information into a system where the information is not available to all.
- 1.2.13.2 During discussions with interested parties and experts it was decided to compile a databasis to coordinate the information of ministers and congregations. This has progressed and the part with regard to congregations is already functioning. The static information is updated frequently and the Almanak for 2007 and 2008 were compiled from this information. Programs have been compiled to handle the electronic input and output of collections. The reports generated from this will not only enable congregations to monitor their own collections, but also to give the Administrative Bureau an instrument for managing the collections.
- 1.2.13.3 The part of the databasis relating to ministers and their dependents is completed to the point where the basic information forms part of the databasis. There is still work to be done before the information can be used to manage the care of retired ministers with the help of the databasis properly, especially with the compilation of reports,.
- 1.2.13.4 Although this databasis uses information from the Pastel financial system, they are two separate systems that are not directly linked. It is important that the integrity of the financial information is not affected.
- 1.2.13.5 Debtors of magazines and books form part of the financial system and the management of debtors takes place there. It is not necessary to develop a new electronic system for this purpose.

Decision: Note taken of 1.2.13 to 1.2.13.5.

Matters for decision

Recommendation

- a. That the electronic church management system is further developed to function as databasis to coordinate the information of ministers and congregations.
- b. That the electronic databasis be used to among other things monitor debtors and to communicate to the denomination via e-mail.
- c. That all local churches be encouraged to make e-mail addresses available to the manager of the databasis to make communication effective.

Decision: Approved – amendments already included – Deputies Acta.

1.2.14 *Improve skills by training and advice and the mutual sharing of financial and other resources:*

- a. *Identify shortages in skills in congregations*
- b. *Identify congregations with financial problems*
- c. *Plan training-/advice/consultation opportunities*
- d. *Plan negotiations where financial and other resources have to be shared (Acta 2006:339)*

1.2.14.1 The assignment was continuously addressed by the Project Manager on demand and invitation

1.2.14.2 The Project Manager is writing an expanded course including the following:

- a. Contribution levels
- b. Outreach and evangelisation
- c. Church administration
- d. Financial ministry agreements

Decision: Note taken of 1.2.14 to 1.2.14.2.

1.2.15 *Make young people aware of church structures and aims – putting CO artt 41 and 44 into practice (Acta 2006:339)*

A point of description on the appointment of Liaison Deputies (further on in the report) was drafted to execute this matter.

Decision: Note taken.

1.2.16 *Create an electronic database that provides congregations with information via the Internet (Acta 2006:340, 7.5.5.1)*

Rev Hennie van Wyk reports that:

- a. the necessary system has been placed on the Internet.
- b. not all churches information is available on the Internet.
- c. that churches do not update their own information as is expected of them.

Decision: Note taken.

Recommendation

Since the Administrative Bureau keeps a database with this information up to date, the Management suggests that the Administrative Bureau keeps this database on the Internet up to date.

Decision: Approved.

1.2.17 *Transfer financial skills to congregations that have a need for it*

- a. *Ad hoc requests*
- b. *Compile a schedule (Acta 2006:340, 7.5.5.4)*

Churches were advised and recommendations made on request by the Project Manager and the Director.

Decision: Note taken.

Recommendation

That the Liaison Deputies will handle this assignment in future. Refer to the point of description regarding the appointment of Liaison Deputies.

1.2.18 *Give assistance to churches to ensure that they comply with new legislation and meet legal requirements (Acta 2006:340, 7.5.5.4)*

This matter is currently being handled by the Legal Deputies since there is no certainty regarding the practical implementation of the relevant legislation.

Decision: Note taken.

1.2.19 *Develop guidelines for visitation with regard to administration and finances for use by churches and Classes (Acta 2006:340, 7.5.6)*

Recommendation

- i) That churches present the following information to visitors before visitation:
 - a. Financial reports
 - b. Budgets
- ii) That the following questions are discussed during visitation with pertinent motivation for the specific answers to each question:
 - a. Motivate how the congregation meets its responsibility of properly caring for the minister.
 - b. Provide reports that prove that the financial reports are frequently audited.
 - c. What insurance do you have against theft and fraud?
 - d. Describe the precautions taken for the safeguarding of money received.
 - e. Provide the past two years' budgets to the visitors.
 - f. What methods are used to frequently report to the congregation?
 - g. What has been done to raise additional funds?
 - h. Provide the visitors with statements to show your transfer of estimates for the past two years.
 - i. Provide a statement of your transfer of compulsory collections to the visitors.

- j. How do you see to it that love offerings and contributed according to Scripture principles?
- k. How do the elders see to it that the (behorngseis) of Scripture is (geoffer)?
- l. Is the Church Council aware of Synod's decision regarding this? How and when was the information communicated?
- m. Indicate how the Synod decisions regarding love offerings are applied.
- n. What bookkeeping and congregation administration system do you use?

Decision: It is assigned to the Management of the Administrative Bureau to change the guidelines to visitation information that may be used by visitors.

1.2.20 *Promote reconsideration of contribution levels by making study material available to equip members and elders (Acta 2006:341, 7.8)*

Rev LH van Schaik paid attention to this assignment as Project Manager.

- a. A slide series in both translations have been compiled according to Synod decision 2006.
- b. The presentation was offered to Church Councils, congregations and financial commissions at different times.
- c. The presentation was also sent to churches via e-mail on request.

Decision: Note taken.

1.2.21 *Property matters: Specific assignments*

- i) *Maintain the Church Museum building through the Property Commission of the Admin Bureau (Acta 2006:380).*
- ii) *Coordinate the restoration and raising of funds for the maintenance of Krugerskraal (Acta 2006:383, 2.2.3 (d)).*
- iii) *Determine in consultation with the Financial Commission the financial implications of having the Burgersdorp Cultural Historical Museum (BCH) proclaimed a community museum (Acta 2006:382, motivation (b)).*

Matters for notice

In terms of artt 7.8.1, 7.8.3 and 7.8.6 of the Stipulations the Management handles the management, supervision, maintenance and renting of properties and buildings that belong to the GKSA communally. This includes the following historical buildings: Old Preparatory School, Totius house, Church Museum, Cachet Hostel and Krugerskraal.

Since all the buildings mentioned have been declared cultural historical monuments, there are legal stipulations and prescriptions that have to be met during restoration and maintenance. In order to meet these requirements, the Property Commission involved two experts, namely Arend Müller (architect) and Mione du Toit (restoration and cultural historical consultant).

The current situation with regard to the different buildings is:

1.2.21.1 Old Preparatory School

This building is rented to the Totius Academy (Christian School) with the agreement that the school restores and maintains the building on its cost. Due to limited funds the restoration is done over a period of at least 3 years.

1.2.21.2 Totius house

Totius house is rented to the Tlokwe (Potchefstroom) Municipality for 99 years. The Management sees to it that the building is maintained according to the agreement. Up to this point there has been reasonably good cooperation from the side of the City Council, and in comparison to others, it is in a good condition.

1.2.21.3 Church Museum

The restoration and maintenance is done in cooperation with the Deputies Historical Matters. Although the building is on the face of things in a reasonable condition, there are large cracks in the inner walls and the electricity network also needs attention.

1.2.21.4 Cachet Hostel

The units are rented to needy theological students who intend to become ministers in the GKSA at a nominal cost. The building is in a poor condition because the income from rent can barely cover the maintenance.

1.2.21.5 Krugerskraal

Krugerskraal is currently rented to a member for a period of 10 years. He is Izak Potgieter. The agreement stipulates that the material for restoration is for the account of the GKSA, while he provides the labour and maintains the complex. In a joint effort between the Property Commission and the brother, R23 450 has been raised for restoration work. The building was neglected and the borehole is so weak that there is no water available during drought and in winter months.

1.2.21.6 Burgersdorp Cultural Historical Museum (BCH)

The building and the largest part of the content was transferred to a Trustee Council by the GK Burgersdorp, but with a fall-back clause. Because BCH is not the property of the GKSA, the Management does not have any interest in it according to its assignment. Seen the historical link, Synod in our view initially acted correctly by assigning the involvement of the GKSA to the Deputies Historical Matters.

1.2.21.7 Maintenance and restoration cost

Due to a shortage of funds, there was only R114 100 available for maintenance and restoration of the historical buildings, while a quotation (2006) for the restoration of only Cachet Hostel was R500 000.

The shortage of funds makes urgent restoration and maintenance almost impossible and the properties are gradually delapidating.

1.2.21.8 Loans in arrears

To do the necessary replacement / upgrading of the cooling and sound system of the Synod Hall, money had to be borrowed, and it still has to be paid back. This lessens the amount of available funds drastically.

Although Management wants to build up a reserve fund of around 10% of the value of the buildings, there is not even enough for necessary maintenance as the moment.

Decision: Note taken of the following:

- (1) The Members' meeting take note with concern of the poor state of some of the properties.
- (2) The Management of the Administrative Bureau decides on the availability / raising of enough funds for the restoration and maintenance of its historical heritage and other buildings of the GKSA (Administrative Bureau complex and the TSP-building), including the establishment of a reserve fund, with consideration of the following:
 - (a) Management should by way of a list of priorities determine the order of repair and maintenance of properties.
 - (b) A proper business plan should be drafted for restoration of all the properties.

Decision: Approved – amendments included – Deputies Acta.

1.2.21.9 Purchase offer for Krugerskraal

Management has received a purchase offer for Krugerskraal from a member. On advice of the Legal Deputies, Synod is asked to consider it.

Matters for decision

- a. Synod should decide on the availability / raising of enough funds for restoration and maintenance of its historical heritage and other buildings of the GKSA (Administrative Bureau complex and TSP building), including the establishment of a reserve fund.
- b. Synod should decide on the (possible) estrangement of Krugerskraal.
- c. That Deputies Historical Matters' involvement with the Burgersdorp Culture Historical Museum is continued.

2.2 Synod takes note of the following with regard to Krugerskraal:

- 2.1.1 The property is in a delapidated state. The repair cost is estimated at around R350 000.00. There is a serious shortage of water. There is a written offer to buy Krugerskraal at an amount of R50 000.00, with the proposition by the intending buyer

to maintain the property and the aim of conserving and expanding the historicity of the property.

Recommendation

- i) Synod takes note with gratitude and appreciation of the intending buyer who took Krugerskraal to heart and who is serious about the conservation and maintenance of the property, as well as the suggested offer.
- ii) Synod should emphasise the importance of Krugerskraal as a historical monument for the GKSA.
- iii) The Management of the Administrative Bureau should organise a restoration project for Krugerskraal with all the other churches.

Approved as amended – amendments already included – Deputies Acta.

1.2.22 *See to it that the Administrative Bureau becomes the bureau of all churches of members previously disadvantaged, and that there are Deputies on the Management of the Administrative Bureau and on the staff of the Administrative Bureau (Acta 2006:390, 4.6.1)*

Management saw to it that the Administrative Bureau, who has already been handling the administration of the previous Synod Midlands for some time, is capable of dealing with the additional administrative responsibilities of all churches that form part of the GKSA. Synod Midlands' statistics and estimates were determined according to the new Classis system. As many as possible of the new ministers of Synods Midlands have been included in the Retirement care and Minister's Pension Fund. Up to this point the unification of the churches has not yet advanced as far as Deputies of previously disadvantaged groups serving on the Management of the Administrative Bureau or on the staff.

Decision: Approved. This matter is referred to the Commission for the appointment of Deputies.

1.2.23 *Expand the functional presence of the GKSA on the Internet. (Acta 2006:777, 2.2)*

This matter is discussed in the Report of the Deputies Internet (also see 1.2.12 and 1.2.15).

Decision: Approved. The budget should provide for a webmaster to complete this assignment.

1.2.24 *Undertake a complete feasibility study for the establishment of adequate accommodation for the TSP and the Faculty of Theology (Acta 2006:794, 2.2)*

[The Report on this matter below has its own numbering.]

REPORT ON THE PROVISION OF ACCOMMODATION TO THE TSP AND FACULTY OF THEOLOGY

1. The assignment

The Members' meeting gave following assignment to the Management of the Administrative Bureau based on the Report of the Curators to Synod 2006:

"2.2.4 Recommendations

2.2.4.1 Interim

Negotiations and discussions between the Faculty, the TSP, the Administrative Bureau and the NWU (2.2.3.2.1 and 2.2.3.2.2) are continued to address the urgent need for extra accommodation.

2.2.4.2 Long term

2.2.4.2.1 Synod takes note of the following:

- (a) *An evaluation of needs that indicates the need for additional accommodation.*
- (b) *Meetings that already took place between involved parties to discuss the possibility of an additional building.*
- (c) *The finding of the Curatorium: "In the long term the needs indicate that additional accommodation should be available in the form of an additional building"*

2.2.4.2.2 Synod gives the Management of the Administrative Bureau a mandate to

start planning for the erection of an additional building in negotiation and cooperation with the Faculty, the TSP, Curatorium, the NWU and the Gereformeerde Kerk Potchefstroom-Noord, with consideration of the financial implications for churches. A thorough cost estimate should be drafted and funding possibilities (for instance the NWU) should be investigated for presentation to the next Synod.

2.2.4.2.3 The Report should already be presented to delegates from Classes and Particular Synods during the 2006 November report meeting of the Administrative Bureau. If the presentation is satisfactory, with consideration of the financial implications and subject to the fact that the risk for churches should not be unfair, a mandate will be given to continue with the project.

Decision: Approved" (Acta 2006, p 795).

Decision: Note taken.

2. Matters for notice

2.1 Analysis of the assignment

2.1.1 In terms of art 10 of the Stipulations of the Administrative Bureau, "COMMUNICATION TO THE DENOMINATION", the representatives of Classes and Particular Synods are not appointed by Synod, but by every Particular Synod, Classis and Church Council.

- The assignment to these representatives was clearly described as "*be of assistance with communication*" (10.1); and "*inform about the financial matters*" (10.2)
- They therefore have no decision making powers.

2.1.2 The Management of the Administrative Bureau is accountable to Synod when convened as Members' Meeting and not to representatives of Part Synods, Classes or Church Councils.

2.1.3 The mandate is given to the Management of the Administrative Bureau according to the Stipulations (art 7.8.4) of the Administrative Bureau, and Management should consult with the Curators regarding such matters. The other parties mentioned in the assignment should be part of *negotiations* and their *cooperation* should be won.

2.1.4 The repeated reference to the financial implications that it may have for the churches, has to be thoroughly considered. A determining factor is and was "*with consideration of the financial implications for the churches*" and "*subject to the fact that the risk for the churches should not be unfair*"

2.1.5 According to the Report that served before Synod, the need was so urgent that the available facilities at the Administrative Bureau complex had to be used because the drafting of a cost estimate and investigations into funding possibilities would take some time.

2.1.6 The determination of needs has already been completed, as reported to Synod 2006 (Acta 2006:794, 2.2.2). The assignment is therefore only to provide in the need.

Decision: Note taken of 2.1 to 2.1.6.

2.2 Course of the execution of the assignment

2.2.1 Interim:

2.2.1.1 Management already offered the available 440 square meters of space in the Administrative Bureau complex for rent before Synod 2006 (12 September 2005), at the time that the need for additional accommodation for the TSP/Faculty Theology was brought to its attention.

2.2.1.2 During a meeting between members of Management and the TSP/Faculty Theology on 7 March 2006, the space was offered once again, but without asking for rent.

Motivation: The Management is convinced that the TSP/Faculty Theology are important role players in the proclamation of the Reformed theology, not only nationally, but also internationally.

2.2.1.3 The TSP/Faculty Theology indicated that the ground level (330 square metres) will

	meet their immediate needs. Management decided to make it available free of charge, which resulted in a loss of rental income of R138 600 per year.
2.2.1.4	The top level (110 square metres) was rented as of 1 January 2007 to the NWU Potchefstroom Campus for the housing of the Centre for Community Law and Development at R35 per square metres.
2.2.1.5	Should the assignment not be completed in part or entirely, for whatever reason, the facilities made available free of charge will be adequate until Synod 2009.
1.	Long term
	On the longer term the course of the execution of the assignment was as follows:
2.2.2.1	Management appoints a Commission to continue with the assignment and to report to Management.
2.2.2.2	During negotiations regarding additional accommodations before Synod 2006 and directly after, the TSP/Faculty Theology indicated that the available space at the Administrative Bureau (for medium to long term) was not adequate. They maintained that a new building has to be erected on the premises. During later negotiations, the NWU was will to buy the same accommodation (Administrative Bureau complex). All the roleplayers agreed that additional accommodation had to be provided, preferably on the premises next to the existing TSP building (refer to 3.2.4 and 3.2.6).
2.2.2.3	During the meeting of 7 March 2006, the TSP/Faculty Theology undertook to negotiate with the NWU regarding the need for additional accommodation and how the need could be addressed.
2.2.2.4	After some time (1 November 2006), the TSP/Faculty Theology and representatives of the NWU were ready for further negotiations. During this meeting the NWU indicated that the acquiring of the Administrative Bureau complex by the NWU was their preferred option.
2.2.2.5	As a result of the extent of the assignment, with specific reference to thorough cost estimate, funding possibilities and financial implications for the churches , Management was not able to report on the long term solution at the November 2006 meeting, except to confirm that the assignment is under way.
2.2.2.6	During a meeting (21 May 2007) at which representatives of the NWU, TSP/Faculty Theology, the Curatorium and members of Management were present, a formally signed offer for the Administrative Bureau complex was handed over and explained by the NWU.
	The offer of R7 500 000 was twofold: <ul style="list-style-type: none"> • R6 000 000.00 cash, plus • A residential house valued at R1 500 000.00.
2.2.2.7	An independent sworn assessor valued the Administrative Bureau property with improvements at R12 700 000 .
2.2.2.8	Although Management may estrange immovable property in terms of the Stipulations of the Administrative Bureau (artt 3.1.1 and 4.9), the offer is rejected because: <ul style="list-style-type: none"> • Both the office complex and the Synod hall is still used by the GKSA; • Part of the office complex and the Synod hall is rented out, which generates income that can be used for maintenance; • The price offered by the NWU is not in line with the value of the property; and • Members of the Curatorium serving on the Management of the Administrative Bureau advised them not to sell, but to consider alternatives.
	Decision: Note taken of 2.2 to 2.2.2.8.
2.3	Cost estimates: Additional accommodation for TSP and Faculty Theology The need determination for additional accommodation for the TSP and Faculty Theology was conducted before Synod 2006 by Senate and presented to the Curatorium (Report of the Curatorium to Synod 2006 – Acta:794–795).

2.3.1 The need:
 In the document presented for discussion at the meeting of 30 January 2007 on the execution of the assignment, the needs determined were fully explained by the Dean of the Faculty Theology. According to the document the needs were:
 (a) the erection of an additional building, and
 (b) continued use of the existing TSP building, but with alterations to it.
 (c) In order to determine the needed surface of such a building, the guideline used by the NWU for calculations was employed.

2.3.2 Erection cost:
 The advice of an architect and quantity surveyor were used for the determination of the size and cost of the building that would meet the needs. According to them building cost would amount to R9 000 / sqm, the price of the land excluded.

2.3.3 Surfaces:
 According to the needs the building that should be erected would have to consist of the following surfaces, calculated according to the NWU guideline (square metre):

Management component:

Office space:

Dean and secretaries	25 + 15 = 40
Rector and secretaries	25 + 15 = 40
Three directors with secretaries	3 x 20 + 15 = 105
Manager Distance Learning with assistant	20 + 15 = 35
Total:	= 220

Other facilities:

Reception area	= 40
Seminar room for 10-12 persons	= 18
Seminar hall/complex for 50-60 persons	= 100
Staff room (with toilet + restroom)	= 70
Total:	= 228

Academic staff, office spaces:

Permanent positions/persons	15 x 15 = 225
Temporary positions/persons	10 x 15 = 150
Total:	= 375
Large total:	= 823

2.3.4 Estimated erection cost:
 The estimated erection cost for an additional building for the TSP and Faculty Theology would therefore amount to 823 x R9 000 = **R7,407 miljoen**.
The cost for the alterations to the existing TSP has to be added, which brings to total cost to a minimum of R8 million.

Decision: Note taken of 2.3 to 2.3.4.

2.4 Purchase offer on land between Admin Bureau and GK Potchefstroom-North

2.4.1 On 26 November 2007 the NWU made a formal written offer to GK Potchefstroom-North for the purchase of the piece of land north of the church building with the reservation that the Administrative Bureau also agree to sell its adjacent land.

2.4.2 GK Potchefstroom-North's part is about 1561 sqm and the Administrative Bureau's part 1207 sqm.

2.4.3 The price offered is R500/sqm. After talks between Management and GK Potchefstroom-North, it is in principle decided to sell the open land between the Admin Bureau and the GK Potchefstroom-Nroth to the NWU, but then at R800/sqm, which is

closer to market value. The decision was communicated to the NWU on 4 December 2007.

2.4.4 The NWU increases its offer from R500 to R800/sqm and indicates what is intended. The NWU gives propositions and directs the following request to Management:

“3 The University hereby offers to buy that part of the Administrative Bureau’s property as indicated by the figure CDEF C on the accompanying map (the “map”) (attached here as Addendum “A”) sized approximately 1207 square metres (“Your land”) at R800.00 (eight hundred rand) (the “Purchase Price”) from the Administrative Bureau.

3 The University also intends to:

4.1 *Simultaneously buy that part of the Church’s property as indicated by the figure ABCFA on above-mentioned Addendum “A”, sized approximately 1561 square metres (the “Church’s Property”) also at R800.00 (eight hundred rand) per square metres from the Church, and*

4.2 *Subdivide these two pieces of land (Your land and the Church’s property) with the permission and approval of the Tlokwe City Council, Local Municipality (as it has to be described in the Deed office) and the Land Surveyor General, to consolidate it and to apply that the consolidated property as indicated by the figure ABCDEFA be rezoned for educational purposes.*

4 The details of the planning and matters related to it, are as follows:

5.1 *The cost related to the partition, consolidation, transfer and rezoning will be carried by the University and will have no cost implications for the Administrative Bureau.*

5.2 *The consolidated land will be used by the University for parking and the erection of an academic building as indicated on the Map, Addendum “A”. The building will consist of a ground floor plus one floor, with the possible addition of a second floor in future.*

5.3 *The consolidated land will not be separately fenced and will not be provided with a separate entrance, which means that access remains as it is now, so that it can still be used by the Church and the Administrative Bureau. However, this arrangement does not create any servitude. The University guarantees that the parking on the above-mentioned property will be usable by the Administrative Bureau and the Church as parking.*

5.4 *The University undertakes to erect the building and develop the terrain after consultation with the Administrative Bureau and the Church. In this regard there will also be negotiations with the Church and the Administrative Bureau regarding applicable measures according to which the University will not use the land or allow for it to be used for activities that clash with the religious/cultural persuasions of the Church and of the Administrative Bureau in as far as such prohibition is enforceable according to valid laws.*

5.5 *The Administrative Bureau and/or Church (if one of them relinquishes this right, the other would then receive the full right alone) will have the first option (right to sale) to buy back above-mentioned consolidated property (figure ABCDEFA) if the University wishes to estrange it, by way of a clause in the Purchase Contract(s).*

5 This offer is furthermore subject to the following suspended conditions:

6.1 *(Because the University will have to pay a total of R830 400.00 more than planned with regard to the purchase price due to the increase in the offer, nl of R500.00 per square metre to R800.00 per square metre, about 10% of the University’s available budget for 2008 for this purpose, the University is willing to grant 5% of this amount (nl R830 400.00). The Administrative Bureau would therefore donate an amount of R415 200.00 with regard to the Purchase Price as mentioned in paragraph 3*

above to the University, which:

6.1.1 Can either be brought into setoff with regard to the payment of the Purchase Price;

6.1.2 Or can be guaranteed and paid by the University, but on the date of registration of the above-mentioned consolidated property, the mentioned amount is donated to the University by the Administrative Bureau, and

6.2 That the University succeeds in buying the part ABCFA (the Church's Property) of the Church; and

6.3 The Church's Property and Your Land can be cut off, sub-divided and consolidated as figure ABCDEFA and be rezoned for educational purposes."

2.4.5 The Management of the Administrative Bureau and GK Potchefstroom-North jointly decided to sell land to the NWU and that the above-mentioned undertakings and additional conditions have to be contained in the final purchase contract. Management decides to donate the amount of R415 200 to the NWU as requested in the spirit of cooperation that has existed for so many years between the GKSA and NWU.

2.4.6 This means the Administrative Bureau receives R550 400 for the 1207 sqm of land.

Decision: Note taken of 2.4.1 to 2.4.6.

2.5 Summary

The options considered, with comments added, can be summarised as follows:

2.5.1 The possibility of building further floor(s) on the TSP building

- From a historical and architectural view this is not feasible.

2.5.2 Erection of a new building by the GKSA

- Management is convinced that the need for additional accommodation is the result of growth and expansion of the Faculty Theology. **It is noted with gratitude that the NWU shares this view by erecting a building at their cost.**
- The GKSA does not have the funds available for the erection of a building. A minimum of R8 million would have had to be borrowed.
- The payment of such a loan (capital + interest) would put a have additional estimate load on members that can not be reconciled with the assignment.
- If the GKSA does erect such a building and there is a break between the GKSA and the NWU, it would be under-utilized or even unused because the current TSP building would offer enough accommodation for only a Theological School.
- Such an additional building requires additional maintenance.
- The use of each other's facilities is described very shortly in the standing agreement between the GKSA and the NWU:

"5 Mutual availability of facilities and of lecturere between the churches and the University

The University and the Churches make their facilities mutually available to each other, and consult with each other with regard to the suitable facilities and equipment needed for training in theology at the Faculty Theology and the Theological School."

It was clear to Management that it is not clearly written or in the spirit of cooperation to just assume that the GKSA is singularly responsible to make suitable facilities available.

- Based on the above, Management was convinced that this was not the route to follow.

2.5.3 Adaptation of Administrative Bureau building with additional facilities by the

GKSA

- In the Administrative Bureau complex 440 sqm are available.
- If it was decided that the GKSA has to provide in the additional accommodation, this would have been the most feasible and least expensive option because:
- 440 sqm are already available, that can be adapted for much less than the building cost, and only 383sqm would have had to be built.
- The structure of the Admin building is such that one could add at least one more floor to the existing building.

2.5.4 Sale of Administrative Bureau complex to the NWU

- This was the preferred option of the NWU.
- Although Management may, in terms of the Stipulations of the Administrative Bureau (artt 3.1.1 and 4.9), estrange immovable property, the offer was not accepted for the following reasons:
 - Part of the office complex and the Synod hall are both being used by the GKSA and will in future be used.
 - The other parts of the office complex and the Synod hall are rented out and generate income that is used for maintenance.
 - The offer from the NWU is not in line with the value of the property.
 - Representatives of the Curatorium also advised that the property should not be sold and that other alternatives should be considered.

2.5.5 Sale of undeveloped land between the Administrative Bureau and GK Potchefstroom-North to the NWU for the erection of an academic building

In the course of negotiations and cooperation with the parties mentioned in the assignment, the Management and the GK Potchefstroom-North jointly decided to each sell a part of the undeveloped land between the Administrative Bureau and the Church to the NWU with the explicit agreement that an academic building will be erected for the Faculty of Theology on this property.

Motivation

- Throughout the negotiations all parties agreed that additional accommodation had to preferably be added to the existing facilities. The new building can now be erected on the same terrain and the TSP building, library, carports and church building can still be utilised without any inconvenience.
- The relationship between the GKSA and NWU is served in this manner. Therefore the donation of R415 200 should be viewed as a tangible show of goodwill.
- By completing the assignment in this manner, it costs the churches nothing, the churches in fact receive an amount of (R550 400) on which interest can be earned.
- Not only the cost of erection, but also the maintenance will be a matter for the NWU.
- The purchase contract contains a repurchase clause.
- Should the agreement between the GKSA and the NWU be terminated in future, separate accommodation will be available to the Theological School and the Faculty of Theology.
- The NWU guarantees that the parking on the property will be such that it can still be used as parking for the Administrative Bureau and the church.

Decision: Note taken of 2.5.1 to 2.5.5.

2.6 Uncertainty regarding property rights, right to utilise and maintenance of properties

2.6.1 During the negotiations in completion of the assignment, there was uncertainty regarding the above-mentioned, especially in relation to the Jan Lion Cachet Library.

2.6.2 This is probably nothing new, since a decision was made on this in 1985 and a formal agreement was entered into (Acta 1985:220, 9.6 and 3.6, p279-282).

2.6.3 The agreement between the GKSA and the NWU (article 5) is not specific on this matter. There is in fact only a reference to it.

2.6.4 Taking this into consideration, the final purchase agreement will include agreements on matters such as utilisation and maintenance. Management sees this as crucial and the task of the two members of management, who are also curators, is to take the following to the Curatorium:

That the Curatorium, in consultation with the Administrative Bureau and with the NWU revise and expand article 5 of the agreement to, as in the case of the library, stipulate specific guidelines with regard to ownership, utilisation and maintenance of the TSP.

Decision: Note taken of 2.6.1 to 2.6.4.

2.7 Purchase contract

At the time of the deadline for submission of documents for inclusion in the Agenda, the purchase contract was not yet final, and the Supplementary Agenda will consequently report on this matter.

Decision: Note taken.

2.8 Information to churches

Management decided to inform the churches regarding its assignment in depth as soon as the purchase contract has been finalised. The Supplementary Agenda will report on this matter.

Decision: Note taken.

3. Matter for decision

That Synod approves the actions of the Management, with consideration of artt 3.1.1 and 4.9 of the Stipulations, the sale of the piece of land, plot 213, to the NWU for the erection of an academic building.

Decision: Note taken.

1.2.25 *Investigation into the practical and financial implications of more frequent Synods in consultation with the Deputies Programming (Acta 2006:826, 3)*

See the report of the Deputies National Synod on this matter [Acta 2009, 11.1].

2. Additional matters that the Management of the Administrative Bureau wants to bring to the attention of Synod

2.1 *The necessity for liaison between the Administrative Bureau and congregations of the GKSA is presented to the General Synod in the following point of description*

POINT OF DESCRIPTION REGARDING THE APPOINTMENT OF SYNODAL LIAISON DEPUTIES

[The Point of Description follows its own numbering]

Background

Many of the matters assigned to the new Deputies are already Synod decisions. There are many Synod decisions that do not go any further than the Acta of a Synod. This Point of Description will result in decisions being enacted.

Decisions: Note taken.

Recommendations

1 That Synod appoints General Synodal Liaison Deputies with the following assignments:

1.1 *To establish general contact between the Administrative Bureau/General Synod and the*

local churches

Motivation

Synod 2006:341, 7.11.2

Synod is requested to appoint expert Deputies to enact the above and any other decisions that Synod may assign.

Synod 2006:340, 7.5.5.3

That if and where necessary, the right human and other resources are obtained so that the Administrative Bureau can complete its assignments and can budget for all the action plans and assignments of the National Synod.

- 1.2 *To assist churches with creating proper administration*

Motivation

Synod 2006:340, 7.5.5.4

To develop training and programs to help congregations plan, budget, keep accounting records and to assist in the development of administrative systems, proper budgets and strategic planning. Further assistance should be provided to ensure that churches adhere to all new legislation and that audit requirements are met.

- 1.3 *To assist churches who receive sustenance in their need*

Motivation:

Synod 2006:277, 3.2

To provide financial bridging assistance and advice to churches who can not sustain the Ministry of the Word due to the departing of members or socio-economic circumstances. This assistance is provided after the Classis has assisted the church in finding alternatives in terms of CO, artt 41 and 44, a.o. through combination formation, ministry agreements or cooperation.

Synod 2006:277, 3.4

To provide financial assistance and advice to churches for whom there are no alternative (for instance combinations, ministry agreements or cooperation) forms of Ministry of the Word and where it is crucial that a church should continue.

- 1.4 *To assist churches with their financial planning and budgets*

Motivation

Synod 2006:341, 7.5.5.4

To develop training and programs to help congregations plan, budget, keep accounting records and also to provide assistance with the development of administrative systems, proper budgets and strategic planning. Further assistance should be provided to ensure that churches comply with new legislation and that audit requirements are met.

Synod 2006:277, 3.1

To provide financial support and advice to churches in their execution of obeying Christ's command of proclaiming the Gospel to all people. The primary focus is the expansion of God's kingdom in the edification and expansion of the church according to Matt 28.

- 1.5 *To, in consultation with the Trustees, provide expert advice on: Formulation of call letters, remuneration, PI's (Pensionable Income), retirement and medical care.*

Synod 1994:251, 9.2.3.

Motivation

Synod 1997:344, 4.2.4

When the Visitors always enquired about the remuneration of the minister (CO, art 11), inquiries should now also be made regarding whether the Church Council and Minister's contributions are calculated according to the full package. The matter should then be included in the Visitation Report.

Synod 2000:5.1.2

Call Letters: The decisions of Synod 1994 [start of PPF] implied that the formulation of the call letters of ministers had to be amended to agree with the new manner of remunerating ministers (Acta 1997:233, 4.6).

The new formulation for calling a minister who appears on the remuneration list was sent to all cooperating churches. It was included in the Guidelines for Retirement Care, as well as in the new Church Order booklet.

1.6 *Recovering estimates in arrears*

Motivation:

Synod 2006:286, 2.2

Management should visit churches and Classes and decide on the matter of estimates in arrears

The Management of the Administrative Bureau visited all Classes in cooperation with the Trustees of the RCT. All financial aspects, such as for instance estimates, and the relevant Synod decisions (unpublished Addendum) were discussed, and the Classes were advised prior to decision making.

Synod 2006:289, 2.9

No estimates are written off, and the Management receive the assignment to assist churches with arrangements to pay the estimates in arrears.

In consultation with Management, Deputies will still contact church councils early on when it seems that such a church council is falling behind on the payment of estimates. Churches with estimates in arrears are requested to negotiate with Management so that sensible arrangements can be made for the payment. Churches are requested to pay estimates six months in advance where possible, or then at least monthly. Churches are encouraged and requested to pay estimates per debit order (Acta 2003:357, 1 and 2).

1.7 *To inform local church councils of Synod decisions*

Motivation

The Management of the Administrative Bureau visited all Classes in consultation with the Trustees of the RCT. All financial aspects, such as estimates, and the relevant Synod decisions (unpublished Addendum) were discussed so that church councils could be advised prior to decision making.

1.8 *To promote church magazines*

Motivation

The number of members who read church magazines decrease every year. See circulation numbers 1995–2005 (Acta 2006:296). The Deputies Church Magazines requested in their Report that full-time marketers be employed to overcome the problem of decreasing circulation. Liaison Deputies can fulfil this function with good results.

1.9 *To assist churches in the expansion and in outreach with new ministry patterns. To assist churches in the establishment of ministry plans and new fields for ministry, and the creation of new ministry agreements and combination formation.*

Motivation

Synod 2006:341, 7.10.1

Each Classis should draw up a ministry plan to identify possible sustentance churches and outposts, plan to ensure Ministry of the Word by considering methods discussed in this report, and should provide an estimate of future needs.

Synod 2006:341, 7.11.1

The Deputies should develop new strategic ministry patterns and ways of ministering for the GKSA in order to establish Ministry of the Word in outposts and to make existing churches financially independent.

1.10 *To equip Church Councils with regard to aspects such as: levels of contributions, estimates, compulsory collections, evangelisation, outreach.*

Motivation

Synod 2006:341, 7.5.2 and 3

Church Councils should guard against the tendency to only record contributing members on statistical forms. Classes should take responsibility for the accuracy of information as well.

Church Councils should note that the level of contributions should be determined in light of the prescriptions of the Word of the Lord.

1.11 *To explain and confirm goals as contained in the Stipulations for Sustenance and to communicate this*

Motivation

To provide financial assistance and advice to churches in the execution of Christ's

command to minister the Gospel to all people. The primary focus is the expansion of God's kingdom in the edification and expansion of the church according to Matt 28.

To provide financial assistance and advice to churches who can not sustain the Ministry of the Word due to a loss in members or socio-economical circumstances. This assistance is provided once the Classis has assisted the church in terms of CO, artt 41 and 44 in finding alternatives such as combination, ministry agreement and cooperation.

To provide financial assistance and advice to churches that they can grow to financial independence under the guidance of the Classis according to CO, art 38.

To provide financial assistance and advice to churches where no alternative (for instance combination, ministry agreement or cooperation) ways of Ministering exists and where it is crucial that the church continues.

1.12 *To utilise the expertise and gifts within a Classis*

Motivation

Synod 2006:339

Improve skills through training and advice and the mutual division of financial and other sources.

1. Identify shortages of skills in congregations
2. Identify congregations with financial problems
3. Plan training- /advice/ consultation opportunities.

Plan negotiations where financial and other resources are divided.

1.13 *Compiling visitation guidelines*

Motivation

Synod 2006:340, 7.5.6

Visitation guidelines should be developed with regard to the management of finances for use by Classes to assist with early warning, monitoring and planning.

1.14 *To expand the Gratitude Fund further*

Motivation

Expansion of the Gratitude Fund as formulated in Acta 2003:753.

Decision: Note taken of 1.1 to 1.14.

2 That Liaison Deputies be compiled as follows

Motivation

An executive of three ministers and a minister or member from each of the 27 Classes (if need be only one per Regional Synod for Pretoria and Randvaal) who are appointed by the General Synod. It saves travel cost when a Deputy works in the Classes where he lives. Secundi should be appointed as well.

Decision: Liaison deputies should be appointed and the assignment and composition of the Deputies should be referred to an ad hoc commission for evaluation, and this should be presented to the Moderamen.

3 That Liaison Deputies will receive training to do the above liaison work

Motivation

The assignments contain very specialised information and expertise. It is therefore necessary that the Liaison Deputies receive the correct information to communicated the expertise correctly.

Decision: Note taken.

4 That the Liaison Deputies work closely together with the Administrative Head / Fund Manager of the Administrative Bureau and that the Fund Manager forms part of the Deputies for the sake of duty

Motivation

The administration of the denomination is centred in the Administrative Bureau and the cooperation from the Bureau is of critical importance.

Decision: Note taken.

5 That Liaison Deputies receive an opportunity during the March 2009 (or the next) Classes to present the extent of their assignments to the different Classes

Motivation

It is crucial that the Classes and churches take note of the work of the Liaison Deputies.

Decision: Note taken.

6 Assignments to the Liaison Deputies

6.1 The Deputies should act in consideration of the important church legal principle of the independence of the local church.

6.2 The Deputies should advise on invitation from Church Councils, Classes and Synods and should present the services of the Administrative Bureau with regard to financial and administrative matters. The relevant Synod decisions regarding the financial and administrative matters should also be communicated to churches during advisory sessions.

6.3 That the Deputies for Correspondence of each Regional Synod initially act as liaison deputy until the Regional Synod appoints another Deputy to assist this brother.

Decision: Approved.

[End of Point of Description]

2.2 *Future estimate systems*

Recommendation

Synod 2009 should guide churches regarding the matter of estimates.

Decision: Approved. The Management of the Administrative Bureau should co-opt members to look at the existing estimate system. The assignment is that they should ascertain whether the current system is fair. If adjustments should be made to the systems, these suggestions should go to Synod 2012.

2.3 *Collections in the denomination for the SDDM*

Recommendation

A commission should be appointed to divide all collections in the denomination for the SDDM fairly, similar to the method followed in relation to the Sustenance Fund.

Decision: Approved as amended. The SDDM and the Administrative Bureau should complete this task themselves.

2.4 *SDDM's financial administration*

The financial reports of the SDDM's institutions indicate that some homes have surplus funds while others have shortfalls. This is ascribed to collections made for specific homes in the denomination that has been transferred to these homes.

Decision: Note taken.

Recommendation

That the SDDM and Administrative Bureau receive approval to use surplus funds that come from collections at churches for specific homes to aid other homes.

Decision: Approved – amendment already included – Deputies Acta.

2.5 *Adjustment of the Administrative Bureau's Stipulations to the King Report*

The Chairperson's report refers to the new suggested structure that has been adjusted to the requirements stated by the King Report.

Recommendation

That Synod approves the suggested structure.

Decision: The Deputies Acta could not find any decision in this regard.

2.6 *Ownership of the Jan Lion Cachet library*

Recommendation

That Synod decides that the ownership of the Jan Lion Cachet library is included in the Stipulations of the Administrative Bureau clearly.

Decision: Approved.

2.7 *PJ van der Walt – offer to pay R200 000 now instead of R500 000 in estate*

Background

In terms of the mandate given to the Administrative Bureau by Synod 2003, this offer was accepted after consultation with the Legal Deputies since the current value of the future possible R5000 000 is much less than R200 000. The R200 000 has already been received. Since the outstanding amount was written off against the Administrative Bureau's Funds in 2003, this amount is handled as the own funds of the Administrative Bureau.

Decision: Note taken.

Recommendation

That Synod takes note with gratitude.

Decision: Approved.

2.8 *Appointment of staff by Deputies*

Recommendation

That the appointment of staff can only occur when the Deputies have made a recommendation in this regard to the Administrative Bureau. The same goes for entering into any agreement from which financial or other responsibilities might result.

Decision: Approved as amended.

2.9 *Report of the Management of the Administrative Bureau*

2.9.1 Introduction

It is now 3 years after the previous Synod and one can not believe that the time has passed so quickly. I now comment on the work of the Administrative Bureau over the last three years.

2.9.2 Short summary of certain financial results

The financial results are clearly explained in the reports in the Supplementary Agenda. The Administrative Bureau is not a profitable organisation, but administers funds assigned to it in accordance to the assignment and the Stipulations of previous Synods. Consequently the expenditure is more or less equal to the income. Where expenses are more than income, such expenses are paid from the aggregated funds of previous years. Expenditures less than income leaves surplusses for the following years.

Income for:

TYPE OF FUND	2006	2007	2008
Specific funds	R6 491 000	R7 326 000	R10 842 000
Own funds	R3 416 000	R3 796 000	R4 248 000
Trust funds	R32 000	R34 000	R86 000
Pension Funds and PS	R54 348 000	R57 072 000	R30 743 000
Collections	R2 016 000	R2 562 000	R3 005 000
Total	R66 303 000	R70 790 000	R48 924 000

Expenditures from:

TYPE OF FUND	2006	2007	2008
Specific funds	R6 457 000	R7 200 000	R8 796 000
Own funds	R3 779 000	R3 285 000	R3 482 000
Trust funds	R95 000	R28 000	R67 000
Pension Funds and PS	R20 134 000	R16 939 000	R25 905 000
Collections	R2 016 000	R2 562 000	R3 005 000
Total	R32 481 000	R30 014 000	R41 255 000

Total funds available:

TYPE OF FUND	2006	2007	2008
Specific funds	R12 131 000	R12 237 000	R14 179 000
Own funds	R1 784 000	R2 295 000	R3 061 000
Trust funds	R560 000	R834 000	R1 258 000
Pension Funds and PS	R158 794 000	R194 928 000	R196 815 000
Collections	-	-	-
Total	R173 269 000	R210 294 000	R215 313 000

It is clear from the above that there has been growth in the financial activities that the Administrative Bureau manages.

2.9.3 Monthly financial reporting

Greater efficiency sees to it that the Administrative Bureau now receives trustworthy financial management reports every month which compares budgets with real numbers and with the previous years. This information is used effectively to manage the funds. The Administrative Bureau's own funds, specific funds and trust funds comprise almost 900 accounts, of which most have monthly activity. This does not include the maintenance of the financial records and books of the 9 homes and the SDDM. It is certainly an achievement to do this work in this manner. Thank you to all the staff that complete this task with such dedication.

2.9.4 Annual report meeting

Since 2003 the Administrative Bureau has called a meeting in November of each year to which delegates of Regional Synods and churches are invited. During this meeting management reports at length regarding the financial matters and activities managed by the Administrative Bureau. Much time was allocated to questions, remarks and suggestions, and this resulted in a strengthening of the relationship between churches and the Administrative Bureau, and churches mutually. The annual presentations were also sent to Particular Synods as well as any person who asked for it. The intention is to use these events in future to strengthen the ties between churches even more. The outstanding estimates, magazine and book debts and collections:

	2006	2007	2008
Estimates in arrears on 30 June	R4 900 000	R5 310 000	R4 807 000

The above-mentioned amounts were outstanding on 30 June each year. The estimates are charged on 1 July and 1 January of each year. These outstanding amounts are therefore at least 6 months after the previous charge. Estimates are only regarded as income on receipt and not when the amounts are owed to the Administrative Bureau. If we were 100% percent successful in collecting the estimates, the Administrative Bureau could have had at least R6 million more for use in the denomination, or the churches could have had the advantage in that estimates are lowered. Following up on estimates in arrears is a matter of priority for the Administrative Bureau. Church Councils are consulted to explain the origin and purpose of estimates and payment arrangements are made with churches where possible so that these amounts can be cleared. It unfortunately seems as if some churches are of the opinion that the payment of estimates is not a priority. Even churches who do not have financial constraints. There is even the perception that the Administrative Bureau decides one-sidedly what the estimates should be. This while estimates are determined by the Synods.

Die Administratiewe Buro beoog om inligting van uitstaande ramings aan Klassisse deur te gee vir verdere hantering. Ons beveel ook aan dat uitstaande ramings as 'n vaste punt op Visitasierapporte hanteer moet word.

Uitstaande tydskrif- and boekskulde word op dieselfde basis as vir uitstaande ramings aangespreek.

Die Administratiewe Buro is ook bewus van die praktyk by sommige kerke om nie verpligte kollektes aan die Administratiewe Buro oor te betaal nie. Een van die redes hiervoor is dat die kollektes in dieselfde bankrekening as bydraes gedeponeer word. Bedieningsuitgawes soos die predikant se traktement het dan prioriteit met die gevolg dat die kollektes nooit oorbetal word vir aanwending vir die doel waarvoor dit oorspronklik bekom is nie. Hierdie praktyk kom neer op wanaanwending van spesifieke fondse and ons versoek Kerkrade om noulettend aandag aan hierdie saak te gee. Die verpligte kollektes word deur Sinodes voorgeskryf ná behoorlik oorweging van die noodsaaklikheid and dringendheid vir sulke fondse. Die geld word dus nie bestee waar dit veronderstel is om bestee te word nie.

2.9.5 Change of the Administrative Bureau to a Service Bureau

The Administrative Bureau has built on the previous three years during this period in their attempt to establish the Administrative Bureau as a service bureau that adds value to the churches instead of only completing administrative tasks. We acknowledge the fact that each church functions autonomously, but the churches are also in a mutual relationship. This expansion of these ties by means of liaison, awareness and communication of relative information is a continuous process that contributes to churches paying attention to each other. The Administrative Bureau also offers assistance to churches by calculating monthly remuneration electronically and we are in the process of looking at ways to assist churches to communicate electronically. We want to do this by acting as a service provider for e-mail. In this way we will establish continuity where ministers, scribes and cashiers frequently change. The establishment of a database with relevant information about and for churches is well on the way and we hope to soon introduce this service widely.

2.9.6 Liaison work

In line with the vision to be the "cement between the bricks" for the churches, the Administrative Bureau agreed with GK Springs-East in early 2006, after the completion of the previous Synod, that rev Leo van Schaik be made available to visit churches, Classes and Particular Synods. During such visits the listeners were properly informed regarding the activities of the Administrative Bureau, which includes the Gratitude Fund, Festival 150, estimates, sustentation, estimates in arrears, magazines and books in arrears, Theological School and much more. Advice with regard to plans for ministry and other financial advice was provide where applicable. Once again the opportunity was there for questions so that problems could be addressed. We thank the Lord that GK Springs-East is willing to make their minister available for this important work, which rev Leo also completed well. May His Kingdom be served and edified by this! The Administrative Bureau aims to establish a liaison function in future with the assistance of ministers in each region. This liaison group will receive training and will communicate information from and to the Administrative Bureau on a continuous basis. We are convinced that the ties between the churches will only be strengthened by this.

2.9.7 Other matters that stand out

2.9.7.1 Writing-off with regard to R680 000 investment

This matter caused great pain during Synod 2003. The last payment with regard to this arrangement was paid in this year (instead of on the death of a specific brother). In total R613 000 was gained from this investment. Good lessons have been learned from this and we can note with gratitude that all the stipulations of the deed of arrangement of 2003 have now been concluded.

2.9.7.2 Facilities for the Theological School and the Faculty of Theology NWU

The Administrative Bureau received the task from Synod 2006 to do a feasibility study on the provision of adequate facilities for the above-mentioned. A thorough cost estimate had to be calculated in order to determine what it would cost churches if they have to erect such facilities. The Report of the Administrative Bureau reports on this in full. After much consultation and negotiation the parties involved agreed that a section of the land between the buildings of the Administrative Bureau and the GKSA Potchefstroom-North should be sold to the NWU for R965 600. Since the NWU, the Theological School, the Faculty of Theology and the GKSA all want to serve the matter of the proclamation of the Gospel, it was decided that the Administrative Bureau will donate R415 200 for the erection of this facility. The end result of this is that it would not cost the churches anything to provide the facilities, and then the Administrative Bureau still receives a nett amount of R550 400, which can be used for other important matters in the denomination.

2.9.7.3 Gratitude Fund and Festival 150

Staff of the Administrative Bureau were continuously involved with the administration, communication and planning of this project over the last three years (as is the case with other Deputy work). It will DV reach a height during 2009. They took this additional workload onto their shoulders without any reluctance and with responsibility, dedication and distinction.

2.9.7.4 Synodal Deputies for Deaconal matters

The SDDM is in the process of transferring the homes to the Residentia Foundation. (Refer to SDDM's Report in this regard). As a result the Residentia Foundation will take over the financial matters of these homes instead of the Administrative Bureau. The good interaction between the staff of the homes and the Administrative Bureau has resulted in the fact that the financial management went well. Thank you to the staff that fulfilled this task for the last 6 years.

2.9.7.5 Management meetings

The Management of the Administrative Bureau has remained virtually unchanged for the past 6 years. Meetings are scheduled quaterly and are only postponed when there is no urgent need for a meeting. Many matters were concluded via e-mail during the periods in between meetings. Dr At Kruger is a master with minutes, as well as with following up and checking matters resulting from the minutes. Thank you for using this wonderful gift in service of the Administrative Bureau and for the benefit of us all.

We have worked hard, we sometimes differed passionately, but it never became necessary to vote on any matter. After much deliberation and argumentation we reached a consensus decision each time. What a wonderful privilege to work in such a team. Thank you to all for this.

2.9.7.6 Structure of the Administrative Bureau

This important matter has been addressed repeatedly. During Synod 2006 a structure was approved that was implemented with great results. Since we wanted to limit cost to the absolute effective minimum, members of Management were expected to not only be involved at a managerial level, but to also make services available on the operational level. This took extra time and energy, but there was no reluctance or sub-standard work. Much of the work was done behind the scenes and gratitude was expressed few times, if at all. We thank the Lord for this positive attitude.

Suggestions for an amendment in the structure are offered elsewhere in our Report to Synod. This entails a redivision of tasks and responsibilities to attain our goals and aims. Transparency and independent evaluation of the work of the Administrative Bureau is very important. For this reason the new structure accommodates a non-executive management with expert persons and an executive management consisting of the different department heads and with a

chairperson appointed by the non-executive management, but who is not one of the full-time heads. More on this in the Supplementary Agenda.

The staff of the Administrative Bureau are few. No-one works there for the irresistible remuneration package, but each person does his/her work (and more) without complaining. We are blessed with such a staff, and we praise you for your unselfish work in His church.

2.9.8 Challenges for the future

We do not know the road ahead, but we are excited about it and we know the Lord will lead the Administrative Bureau on this path. The number of churches in the GKSA will increase. This will bring more work and challenges. Ten to one more funds will be needed in order to provide in the increased needs. Especially where sustenance is needed. Guidance with regard to cooperation agreements, ministry plans and merges will be part of our duties. In addition to this, we feel driven to establish better communication with and between churches of the GKSA. The interaction between financial, administrative and liaison divisions within the Administrative Bureau and to the outside will not happen by itself. We will have to manage, drive and evaluate this process.

We will soon revise the way in which we charge estimates in order to be fair to all churches of the GKSA. See the Report in the Agenda.

The most important thing is to keep the churches better informed regarding the mutual ties and needs. We want to be the cement between the bricks.

2.9.9 **Conclusion**

Thank you to churches, ministers, cashiers, scribes and members who cooperated over the years. May the cooperation be even better in future.

Decision: Note taken of 2.9.1 to 2.9.9.

The staff of the Administrative Bureau are thanked in a suitable fashion on the last day of Synod. Br LJ Kruger is thanked by the Chairperson of the Synod for his unselfish work in managing the Administrative Bureau.

J. **SUPPLEMENTARY REPORT OF THE MANAGEMENT OF THE ADMINISTRATIVE BUREAU TO THE MEMBERS OF THE ADMINISTRATIVE BUREAU**

1. **Additional accommodation TSP and Faculty of Theology**

Refer to Agenda:139–146, with specific reference to the sale contract and information to the churches.

1.1 *Matters for notice*

The three parties (GKSA, GK Potchefstroom-Noord and the NWU) signed a contract on 23 October 2008 after much deliberation.

The price for this part of the GKSA's land amounts to R958 400.00 of which the amount of R415 200.00 is donated to the NWU as a visible sign of charity.

The NWU plans to erect a three-leveled building that will have much more space [1480sq m] than the initial need [823sq m] stated to Synod 2006. This building, together with the TSP-building, will therefore fill the need for adequate and suitable accommodation for the TSP and the Faculty of Theology.

Since the finalisation of the transaction took much longer than anticipated, the churches could only receive written notification on 6 November 2008 regarding the way in which Synod's assignment had been completed. At the time of the deadline for the submission of the Supplementary Agenda no comments had been received from any Church Council.

Decision: Noted.

1.2 *Matters for decision*

1.2.1 Synod approves Management's action of selling part of lot 213 to the NWU for an amount of R958 400.00.

Decision: Approved.

1.2.2 The donation of R415 200.00 as a visible gesture of charity towards the NWU, is approved.

Decision: Approved.

1.2.3 The way in which churches received notification of the completion of the assignment is approved.

Decision: Noted.

1.3 *Assignments*

Synod gives the following assignments:

1.3.1 Management receives the assignment to see to it that all (possible) modifications to the TSP building takes place in terms of the Regulations.

1.3.2 In as far as such changes take place on request of the TSP and the Faculty of Theology, it is for the account of the NWU, and should take place in consultation with the Curators.

1.3.3 The Curators receive the assignment to, in consultation with Management, clarify the GKSA and the NWU's agreement to use each other's facilities by way of extending the agreement.

Decision: Points 1.3.1 to 1.3.3 approved.

2. Church Journals (*Kruispad*)

2.1 *Matters for notice*

In conjunction with 1.2.10 of the Report of Management, p133 of the Agenda, the following with regard to *Kruispad*:

The member of Management (Publications) and staff of the Administrative Buro aimed to be of assistance and cooperate with *Kruispad* since its inception so that the Synod's assignment could be fulfilled. A meeting was for instance organised with the aim of possible cross subsidising between the Deputies Almanak and the Editorial Board of *Kruispad*.

In 2007 the directors of *Kruispad* request that the Administrative Buro make an amount of R133 000 available so that certain work can be done. At that stage expenditure to the value of R120 000 in excess had already been incurred. However, the Editors pledged to find the necessary funds through means of donations.

At the request of the Director a concept budget of R1 952 000 was submitted at a stage when no donations had yet been received. Later a more detailed budget was submitted for the 2007/2008 bookyear.

After considerable amounts were donated by churches and paid in at the Administrative Buro, the Admin Buro inquired from the Deputies Church Journals regarding the administration of these funds, with specific reference to reporting to donators, but with no success.

The initial aim of registering the "Kruispad Group" as an Art 21 company was aborted when the Administrative Buro indicated that it is able to handle all accounting aspects at a nominal fee.

The donations were meant for use by both *Kruispad* and the Deputies Youth Care.

After budgets were compiled, the following came to light:

- (i) There is not always a relation between the budget and spending.
- (ii) The assignment was to pay "salaries" to persons who were members of the editorial team, or who were appointed without legal service contracts.
- (iii) The high spending in comparison to other Church Journals will have to consequence that funds will be depleted early in 2009. The following serves as an example: A fixed contract of R13 000 per month was agreed upon with Sunflood Studios for graphic services in which they insist on forward payment. The Administrative Buro had no say in the negotiations. The contract was signed by a brother as "Executive Editor: *Kruispad*". The contract ends March 2009 and there is a suspicion that there was not really control regarding the execution of the contract. Only for October 2008 the invoice for graphic services amounted to R24 500.

- (iv) A considerably smaller number of subscribers signed it than what was expected, which has an influence on cash flow.

Spreading from a meeting (13 October 2008) between the “Editorial Board” of *Kruispad* and a delegation from the Deputies Youth Care, also attended by a member of the Management (Publications) and the Director of the Administrative Buro, the following:

- (i) After the Director explained the state of funds based on the financial report, the representatives realise that the available funds will be depleted within a few months if the current rate of spending continues.
- (ii) In spite of repeated warning that neither the “Editorial Board” of *Kruispad* nor the Deputies Youth Care are legal persons, and may therefore not sign legally binding contracts, contracts were signed with a number of members of the “Editorial Board” at the meeting.

The member of Management (Publications) and the Director stated again that reporting to Management will take place as follows, with the recommendation that it should be presented to the membership meeting:

- (i) The Management of the Administrative Buro cannot account for contracts signed by the “Editorial Board” of *Kruispad* and/or the Deputies Youth Care.
- (ii) In comparison to other Church Journals the expenditure of *Kruispad* is significantly higher, and if this has to be financed from the normal funds (estimates) it will have to be adjusted.

Decision: Noted.

2.2 *Matters for decision*

2.2.1 The recommendation for the rectification of the Regulations with regard to the authority of Management with regard to the appointment and seconding of personell to the Deputies approved.

Decision: Approved.

2.2.2 The recommendation as in 1.2.10 a–e of the Report of Management approved, and that *Kruispad* is included in this.

Decision: Approved.

3. Report of the Audit committee

3.1 *Assignment*

To enact the guidelines stated by the King report, so that the financial reporting in the GKSA can become increasingly transparent.

Decision: Noted.

3.2 *Execution*

The Audit Committee continued its work by meeting with the Management of the Administrative Buro and the Auditors of the Administrative before the start of auditing of the books of the Administrative Buro as well as those of SDDS, ETV and the PPF.

During this meeting there was discussion regarding the audit plan of the Auditors and specific assignments were given to the Auditors with regard to specific risk areas as identified by the Audit committee. There was also emphasis on the investment guidelines as determined by the Synod.

The Audit committee also meets after the auditing of the books to consider the financial reports. The emphasis during this meeting falls on making the financial reports public so that it is in accordance with legislation and generally accepted accounting practice.

Decision: Noted.

3.3 *Finding*

We are of the opinion that the financial reports of all the branches of the GKSA as mentioned above do indeed meet the requirements for the public making as stated and the guidelines set by the King report.

Decision: Note is taken with gratitude.

4. New models of ministry

4.1 *Necessity for new models of ministry*

- 4.1.1 Scriptural assignment
Mt 28:19: “Gaan dan heen, maak dissipels van al die nasies, and doop hulle...”. Many other quotes from the Bible can be mentioned.
Our assignment is: Proclaim the Gospel!
- 4.1.2 Shortage of ministers
There are about 25 churches that will call soon. Many of our churches can not call due to small numbers and a lack of funding.
An estimation was made that we have a shortage of 65 ministers within the new setup in Southern Africa.
- 4.1.3 Expansion of the church
It is of great importance that our churches should grow – not only in certain areas – but in every congregation.
- 4.1.4 Sustentation Regulation, pt. 3.2
Financial assistance and advice to churches who can not sustain ministry of the Word due to a fall in numbers or socio-economic circumstances. This assistance is provided through the Classis assisting the church according to CO, artt 41 and 44.
- 4.2 *New models of ministry*
These are only a few examples that are recommended at churches and Classes.
Many of the examples are already in practice and are added in an unpublished Appendix.
There are other possibilities that are not discussed here that are already implemented in practice.
- 4.2.1 Financial agreements
Three to four financially stronger churches assist a smaller church so that the Word can still be ministered.
- 4.2.2 Combinations
In order to use the current ministers optimally, combinations can be considered. In doing so smaller churches can be served without sustentation.
- 4.2.3 Ministry agreements
Each congregation stays independent – a smaller congregation receives ministry that is offered by a larger and financially stronger church.
- 4.2.4 African service / Multicultural ministry
In the urban traditionally White areas there can be outreaches by offering African services in those churches.
- 4.2.5 “Macro” rural
A strong rural church ministers the surrounding smaller churches.
- 4.2.6 “Macro”-urban
Three or four churches within an urban set-up forms a macro congregation with greater dynamics.
- 4.2.7 English services
In the urban traditionally White area there can be an outreach by having services in English.
- 4.2.8 Doubling
Within the local church there can be evangelisation. If every family brought another family to church (who do not belong to a church) and only 10% of such families become members through evangelisation – then such a congregation doubles within seven years.
- 4.2.9 Outreach
Many churches have wonderful outreach program. Outreach should firstly be in the local community. Reach out to the persons around you.

Decision: Points 4.1.1 to 4.2.9 noted.

4.3 *Matters for decision*

- 4.3.1 The Synod recommends the ministry models to churches and Classes.

4.3.2 The Synod gives an assignment to the to-be-named Liaison Deputies to develop these models further and to assist local churches and Classes in the possible implementation of a model.

Decision: Approved.

5. Report of the Trustees of the GKSA Personnel Pension Fund (PPF)

5.1 Matters for notice

5.1.1 Background

5.1.1.1 The GKSA was established on 1 July 1983. On 1 January 1995 the name of the Fund was changed to the GKSA Personnel Pension Fund. The Fund used to be administered privately.

5.1.1.2 From 1 January 1995 the administration of the Fund is handled by the Administrative Buro.

5.1.1.3 Personnel who are newly appointed after 1 January 1995's retirement benefit is changed to a fixed contribution fund.

5.1.1.4 For members who joined before 1 January 1995, the member and employer contribution rate stays on 8% and 15.25% each of salaries. For new entries after 1 January 1995 the contributions change to 7.5% and 12.25% each.

5.1.1.5 The personnel of the Synodal Deputies for Deaconal Matters form the greatest part of the membership of the Fund. Their conditions of service determines that the age for retirement is 60 while it is actually 65.

5.1.2 Retirement benefits: A member is at normal retirement at or any time after reaching the age of 55 years with the written consent of the employer, and is then eligible for his share in the Fund. A maximum of one third may be taken in cash and the other two thirds should be used to buy a pension from an insurance broker.

5.1.3 Death benefits before retirement: If a member dies, a single amount benefit equal to the largest of 3 times the member's annual pension yielding salary and the member's share in the Fund is payable.

5.1.4 End of service benefits: When a member leaves the service of the employer, the member receives a single amount benefit equal to the member's share.

5.2 Member information

5.2.1 The Trustees of the GKSA Personnel Pension Fund are

5.2.1.1 On behalf of the employers: Rev LH van Schaik (chairperson) mr CJH Kruger (vice chairperson) and mr WJ Cilliers.

5.2.1.2 On behalf of the employees: dr W du Plessis (scribe), mrs V Schutte and mr P-J Schutte.

5.2.1.3 Administrator of the Fund: Mr HSJ Vorster.

5.2.2 The member information on the date of valuation compares as follows with the information on 1 April 2007.

	Number of members on:		Total annual salaries as on	
	01-04-2007	01-04-2008	01-04-2007	01-04-2008
Male members	22	24	R1 435 000	R1 526 000
Female members	<u>166</u>	<u>167</u>	<u>R7 346 000</u>	<u>R7 450 000</u>
Total	188	191	R8 781 000	R8 976 000

The measured average age of the members on 1 April 2008 was 48.1 compared to 47.3 on 1 April 2007.

5.2.3 The membership of the Fund increased as follows during the valuation period:

Number of members on 01-04-2007 188

Plus	New entries	24
Minus	End of service members	20
	Retirements	<u>1</u>
	Number of members on 01-04-2008	191

5.3 Details of investments

5.3.1 The assets of the Fund is invested in a guaranteed portfolio and in a money market portfolio of Sanlam, as well as in a separate shares portfolio. The shares portfolio was redeemed during June 2007 and the balance from the sale of the shares were transferred to the money market portfolio of Sanlam.

5.3.2 The build-up in the different investment accounts of the Fund during the valuation period as well as the investment profit from each portfolio were as follows (amounts in R'000):

Portfolio	Sanlam (Alpha)	Sanlam (Money market)	Separate Shares Portfolio	Total
	<u>Guaranteed</u>	<u>Market value</u>	<u>Market value</u>	
Saldo on 01-04-2007	R7 413	R6 097	R 2 094	R15 604
New amounts invested	R 0	R1 627	(R2 402)	(R 775)
Investment profit added	R 879	R 741	R 308	R 1 928
Saldo on 01-04-2008	R8 292	R8 465	R 0	R16 757
Investment profit per year	11.1%	10.1%	95.2%*	12.1%

* Only indicated the growth of the market value of the shares between 1 April 2007 and 30 June 2008.

5.4 Actuary valuation of the GKSA Personnel Pension Fund as on 1 April 2008 [added as unpublished Appendix]

5.4.1 Financial state of the Fund

5.4.1.1 The financial position of the Fund as on 1 April 2008 in comparison to the situation as on 1 April 2007 is as follows:

	<u>1 April 2007</u>	<u>1 April 2008</u>
Responsibilities with regard to:		
Shares of active members	R14 144 000	R16 152 000
Data- and Processing Reserve Account	R 216 000	R 312 000
Cost Reserve account	R 96 000	R 108 000
Total	R14 456 000	R16 572 000
Minus value placed on assets	R14 456 000	R16 572 000
Surplus / (Shortfall)	R 0	R 0

5.4.1.2 If the value of the total values is expressed as a percentage of the total responsibilities, the results indicates a funding level for the Fund as a whole of 100.00%

5.4.1.3 It is clear from the above-mentioned results that the Fund is currently in a healthy state and that this healthy state should be maintained in future.

Decision: Note is taken with gratitude.

K. REPORT OF THE FINANCIAL COMMISSION

The following collections have been approved during Synod 2009

<u>1. Compulsory Collections</u>		<u>Guideline per annum</u>
1	Bibile distribution	R25 per confessing member
1	Die Kerkblad	
1	Gratitude Fund	R25 per member, baptised & confessing
1	Ecumenicity - Abroad	
1	Ecumenicity – Reformed congregation London	
7	Retirement care	R 20 per confessing member
5	GKSA Sustentation Fund	R 10 per confessing member
1	Pro Ecclesia Study Loan Fund	
6	Theological Student Fund	

2. Voluntary Collections

1	Christian Education – Arso lesson material	Extra donations are also requested.
1	Thuso Fund	Extra donations are also requested.
1	Support Fund for Deaconates (SDDS)	
1	Theological School Library	
1	Theological School Publications	
2	GKSA Youth care	

Decision: Approved.

L. FINANCIAL REPORT

See Addendum : Financial Reports at the back of the Acta.

The financial reports are audited annually and compiled according to generally accepted accounting practice. An annual audit committee meeting was held, at which an independent accountant was present. During this meeting relevant matters are discussed with the auditor and accountant. The auditor, mr Johan Venter, expressed his satisfaction with the processes discussed. The Commission is of the opinion that the systems and processes for control and supervision that have been approved are functioning well. The annual reports have also been sent to the delegates to the Particular Synods directly after this meeting, and they in turn sent it to the Classes and congregations.

Decision: Approved.