

Report of Synod Treasurer to the 2024 Synod of the Free Reformed Churches of South Africa  
27 March 2024

Synod Treasurer: Rigardt Hoving

Email: [rigardt.hoving@gmail.com](mailto:rigardt.hoving@gmail.com) Tel: 084 824 2269

Mandating Synod: Mamelodi - 23-27 September 2024

Mandate per the Acts of the 2021 Synod:

To assess the churches according to the approved budgets while staying within the agreed affordability of the churches in SA of R1 250 000 (Affordability Cap).

To calculate an average annual inflation of 4% and contributions, without exceeding the set cap.

*The Synod Treasurer sent a report per church, three times a year with the total synod contributions and how the churches were tracking with paying the contributions throughout the year.*

*In 2023, the Synod Treasurer started sending the reports per Classis, which also improved accountability between the churches in the Classis.*

To add the future shortfall on the retirement of Rev JA Breytenbach to the contributions of Art 11 in order for the churches to make a joint contribution to the amount.

To balance the historical retirement shortfall (R600 000) through surplus funds of the DTT, to be reimbursed through contributions towards DTT over the next 3 years.

*The loan was repaid in the 2023 financial year.*

To submit an interim report for discussion during an Indaba to be held approximately halfway between Synod 2021 and the next Synod.

*The interim report was submitted and discussed on the Indaba held in February 2023.*

To submit a report to the next Synod and formulate recommendations according to Art 10 and 11 of the Synod Rules.

*At the end of this report, you will find the Financial Statements for the Federal Expenses with the following:*

- *Income statement with actual figures from 2020 up to and including 2023.*
- *Balance sheet as at the end of each year for the Federal Expenses and Needy Churches. There is a joint Balance sheet with Needy Churches as Federal Expenses share a bank account with Needy Churches. The amount of R13 654 earmarked for the ICRC was for an ICRC Africa conference that was postponed due to the COVID pandemic.*

*In assessing the churches for affordability, the Synod Treasurer has taken the position that contributions to the synod have been reasonable since the last synod. Therefore, the Synod Treasurer has collected updated information from the churches and, based on the changes (or lack thereof) since 2021, made recommendations on what the new contributions should be for 2025 and beyond.*

*In assessing Soshanguve F4, our newest church in our federation, the Synod Treasurer recommends the same contributions as Soshanguve GG, due to the size of the congregation.*

*Due to the stricter FICA regulations, the Synod Treasurer established an NPC (Non-Profit Company) for the Federation, called the "Sinodale Kwestor – Vrye Gereformeerde Kerke van Suid-Afrika," for the sole purpose of complying with the FICA regulations with the various banks. The Synod Treasurer, one member of Classis North and Classis South act as directors of this company. Deputies Mission and Deputies Theological Training/Needy Students (share a bank account) also now fall under the umbrella of this new entity. This makes it much easier to comply with FICA as documents for only one entity can be submitted to comply with the FICA regulations and should there be a change in named treasurers for the various deputies (as instructed by Synod) the changes are implemented relatively easily and lawfully – something that was not always done in the past.*

The Synod Treasurer's proposed contributions from 2025:

|                      | Actual income per church * | % **  | Proposed contributions *** | Synodal contributions (2024) | Increase / (Decrease) |
|----------------------|----------------------------|-------|----------------------------|------------------------------|-----------------------|
| <b>Belville</b>      | 2,424,470                  | 20.1% | 488,000                    | 477,700                      | 2.2%                  |
| <b>Belhar</b>        | 32,054                     | 12.5% | 4,000                      | 3,185                        | 25.6%                 |
| <b>Johannesburg</b>  | 1,054,067                  | 8.4%  | 89,000                     | 84,924                       | 4.8%                  |
| <b>Pretoria</b>      | 2,213,320                  | 18.1% | 400,000                    | 382,160                      | 4.7%                  |
| <b>Maranata</b>      | 1,873,798                  | 18.7% | 350,000                    | 350,313                      | -0.1%                 |
| <b>Mamelodi</b>      | 18,318                     | 16.4% | 3,000                      | 10,616                       | -71.7%                |
| <b>Soshanguve GG</b> | 78,566                     | 8.9%  | 7,000                      | 6,369                        | 9.9%                  |
| <b>Soshanguve F4</b> | Newly instituted church    |       | 7,000                      | Newly instituted church      |                       |
| <b>Wesbank</b>       | 14,280                     | 14.0% | 2,000                      | 1,062                        | 88.4%                 |
|                      |                            |       | <u>1,350,000</u>           |                              |                       |

\* VVB + Synod contributions

\*\* Proposed contributions as percentage of church income

\*\*\* Synodal contributions as proposed by the Synod Treasurer

Factors taken into account included the income points (families contributing to the church) and the number of members of each church:

|                      | Proposed contributions | Income points | Contribution per income point | # of members | Contribution per member |
|----------------------|------------------------|---------------|-------------------------------|--------------|-------------------------|
| <b>Belville</b>      | 488,000                | 111           | 4,396                         | 385          | 1,268                   |
| <b>Belhar</b>        | 4,000                  | 10            | 400                           | 98           | 41                      |
| <b>Johannesburg</b>  | 89,000                 | 19            | 4,684                         | 60           | 1,483                   |
| <b>Pretoria</b>      | 400,000                | 114           | 3,509                         | 451          | 887                     |
| <b>Maranata</b>      | 350,000                | 92            | 3,804                         | 263          | 1,331                   |
| <b>Mamelodi</b>      | 3,000                  | 7             | 429                           | 30           | 100                     |
| <b>Soshanguve GG</b> | 7,000                  | 85            | 82                            | 112          | 63                      |
| <b>Soshanguve F4</b> | 7,000                  |               | Newly instituted church       |              |                         |
| <b>Wesbank</b>       | 2,000                  | 20            | 100                           | 79           | 25                      |
|                      | <u>1,350,000</u>       |               |                               |              |                         |

As the Synod Treasurer of the synod has taken the position that contributions to the synod have been reasonable since the last synod, here is a table showing the development of the various factors taken into account since the last synod.

|                      | Proposed increase | Actual income | Income points | # of members |
|----------------------|-------------------|---------------|---------------|--------------|
| <b>Belville</b>      | 2%                | 0%            | -2%           | 8%           |
| <b>Belhar</b>        | 26%               | 3%            | 0%            | -7%          |
| <b>Johannesburg</b>  | 5%                | 24%           | -14%          | -18%         |
| <b>Pretoria</b>      | 5%                | 34%           | -1%           | 0%           |
| <b>Maranata</b>      | 0%                | 12%           | 2%            | -6%          |
| <b>Mamelodi</b>      | -72%              | N/A           | -77%          | -70%         |
| <b>Soshanguve GG</b> | 10%               | N/A           | N/A           | N/A          |
| <b>Soshanguve F4</b> | N/A               | N/A           | N/A           | N/A          |
| <b>Wesbank</b>       | 88%               | N/A           | N/A           | N/A          |

**Sinodale Kwestor van die Vrye Gereformeerde Kerke van Suid-Afrika**  
**Finansiële state vir die jaar geëindig 31 Desember 2023**  
**Inkomstestaat**

|                                       | <u>2023 Begroting</u> | <u>2023</u>     | <u>2022</u>     | <u>2021</u>     | <u>2020</u>     |
|---------------------------------------|-----------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Kerkverband</b>                    |                       |                 |                 |                 |                 |
| <b>Inkomste</b>                       | <b>93,502</b>         | <b>93,377</b>   | <b>57,654</b>   | <b>40,355</b>   | <b>40,838</b>   |
| <b>Bydraes ontvang</b>                | <b>92,502</b>         | <b>91,680</b>   | <b>56,712</b>   | <b>39,451</b>   | <b>39,817</b>   |
| Johannesburg                          | 5,968                 | 5,968           | 3,710           | 2,581           | 3,182           |
| Kaapstad                              | 33,569                | 33,569          | 20,867          | 14,516          | 12,040          |
| Mamelodi                              | 746                   | -               | -               | -               | -               |
| Maranatha                             | 24,617                | 24,617          | 15,302          | 10,644          | 10,180          |
| Pretoria                              | 26,855                | 26,855          | 16,694          | 11,613          | 14,063          |
| Belhar                                | 224                   | 224             | 139             | 97              | 82              |
| Wesbank                               | 75                    | -               | -               | -               | -               |
| Soshanguve                            | 448                   | 448             | -               | -               | 271             |
| <b>Rente inkomste</b>                 | <b>1,000</b>          | <b>1,697</b>    | <b>942</b>      | <b>904</b>      | <b>1,020</b>    |
| <b>Uitgawes</b>                       | <b>(73,100)</b>       | <b>(57,347)</b> | <b>(59,759)</b> | <b>(36,776)</b> | <b>(34,576)</b> |
| <b>Kerkverband - algemeen</b>         | <b>(11,500)</b>       | <b>(38,593)</b> | <b>(23,770)</b> | <b>(36,776)</b> | <b>(13,076)</b> |
| Reiskoste                             |                       | (34,487)        | (17,896)        | (29,038)        | (13,041)        |
| Sinode                                |                       | -               | (5,845)         | (7,696)         | -               |
| ICRC Membership                       |                       | (1,862)         | -               | -               | -               |
| Bankkoste                             |                       | (2,245)         | (29)            | (42)            | (35)            |
| <b>Deputaatskap Binnelandse Kerke</b> | <b>(8,400)</b>        | <b>(2,659)</b>  | <b>(5,075)</b>  | <b>-</b>        | <b>-</b>        |
| Reiskoste                             |                       | (2,659)         | (3,331)         | -               | -               |
| Bosberaad                             |                       | -               | (1,744)         | -               | -               |
| <b>Deputaatskap Buitelandse Kerke</b> | <b>(20,700)</b>       | <b>-</b>        | <b>(30,313)</b> | <b>-</b>        | <b>-</b>        |
| Reiskoste                             |                       | -               | (30,313)        | -               | -               |
| <b>Hosting of websites</b>            | <b>(5,000)</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>Deputaatskap Liturgie</b>          | <b>(27,500)</b>       | <b>(16,095)</b> | <b>(600)</b>    | <b>-</b>        | <b>(21,500)</b> |
| <b>Surplus/Tekort</b>                 | <b>20,402</b>         | <b>36,031</b>   | <b>(2,105)</b>  | <b>3,579</b>    | <b>6,262</b>    |

**Sinodale Kwestor van die Vrye Gereformeerde Kerke van Suid-Afrika**  
**Finansiële state vir die jaar geëindig 31 Desember 2023**

**Balansstaat**

|   | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| <b>BATES</b>                                | 1,471,615   | 1,698,516   | 2,030,640   | 2,329,471   | 2,492,034   |
| <b>Bedryfsbates</b>                         | 1,471,615   | 1,698,516   | 2,030,640   | 2,329,471   | 2,492,034   |
| Bank - Absa lopende rekening                | 30,801      | 978,516     | 5,762       | 36,615      | 570,882     |
| Spaar rekening                              | 1,440,813   | -           | 1,304,878   | 1,572,855   | 1,861,152   |
| Lening aan Teologiese Opleiding deputate    | 0           | 720,000     | 720,000     | 720,000     | 60,000      |
| <b>OPGEHOOPTE FONDSE EN LASTE</b>           | 1,471,615   | 1,698,516   | 2,030,640   | 2,329,471   | 2,492,034   |
| <b>Opgehoopte Fondse</b>                    | 1,457,961   | 1,684,862   | 2,016,986   | 2,315,817   | 2,492,034   |
| Art 11 - Openingsbalans                     | 1,637,834   | 1,967,854   | 2,270,263   | 2,452,743   | 2,186,132   |
| Art 11 - Oorskot/(Tekort) vir die jaar      | (262,931)   | (330,020)   | (302,409)   | (182,479)   | 266,611     |
| Kerkverband - Openingsbalans                | 47,027      | 49,132      | 45,553      | 39,291      | 60,292      |
| Kerkverband - Oorskot/(Tekort) vir die jaar | 36,031      | (2,105)     | 3,579       | 6,262       | (21,001)    |
| <b>Bedryfslaste</b>                         |             |             |             |             |             |
| Kollekte vir ICRC (nog nie oorbetaal nie)   | 13,654      | 13,654      | 13,654      | 13,654      | -           |