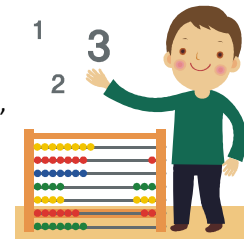


Dear Friends

I have taken a break from my blog over the last few months, partly from fatigue and partly since what might have been written would probably be best left unsaid. Sadly, our electoral process does not always represent our finest theatre! With humility, I am grateful to resume duties with you.



Accompanied by my treasury colleagues, I have just spent a week learning the rudiments of the revised 600 page accounting manual. Hardly a 'wish you were here' experience you understand, though the setting was superb and those who presented were scholarly scientists and more than competent.

Believe it or not, financial statements are works of art, pictures whose style and format speak volumes about the organisation represented. They inform us that, "what gets measured gets done." For some reason, our church accounts reflect our use of tithe for gospel purposes, they highlight the reality that most of our material assets are invested in property, and they reveal the power relationship between the echelons of our enterprise. Strangely for a spiritual organisation, our accounts focus on 'finance', not the value of mission activities. For example, we capitalise laptops because they have legs and walk out of the office, yet we don't capitalise children, even though they have legs and walk out of church!

As it happens I have also been working on pension accounts. Unsurprisingly these accounts have a couple of pages on Investments, contributions and pensions in payment. By contrast, in these accounts equal attention is given to plan members, those who continue to work, those for whom pension is pending and those in receipt of pension. We chart their changes in status, age, marriage and their final passing. It seems to me the stewardship of people with legs is possible and important in this context.

This started me thinking:

What difference would it make if our church accounts considered children with legs as our most valuable asset? What would happen if we registered every birth, transition to cradle roll, through Sabbath School, Adventurers, Pathfinders, School, College and graduation into mature life and faith? What if funds spent on these people were deemed investment rather than expense? If success were measured in these terms, would we struggle to fund our schools and colleges? Would these places of learning struggle with enrolment?

Were this our business plan, what spiritual literature would we be offering by the million to our public? Were this our mode of operation, what impact might we have on the amoral looters in our cities? After all the buildings they trashed have a capital value!

What did Jesus really mean when he said: "Suffer the little children to come unto me, and forbid them not for such is the kingdom of God"?

At the beginning of this new term, my prayer is that the Good Lord will be able to count on us to count the right things. Everybody together now: ... a one... a two... a one two three...

With numerous regard

*Victor*

August 25, 2011