**GWA CFO Virtual Forum**

**April 28, 2021**

Participants: Keith Cox-Nazarene; Jo Lammey-Free Methodist; James Coulston-Evangelical Methodist; Kevin Batman-Wesleyan; Cindy Foley-Salvation Army; Don Williams-Missionary Church; and Ron Duncan

Major Ideas Discussed

1. The impact of the pandemic on work schedules, the utilization of software for virtual meetings, the financial fluctuations, and changing processes.

Most people like working from home. The future model of work will probably provide some hybrid between office and home. A number of personnel who have been hired during the pandemic have never been into an office in the headquarters. A few organizations are hiring personnel and they are staying in their respective geographical locations. The early evaluation of this model has been favorable.

On the other side of the adaptive model of work are those folks who want to come to work for the socialization. They tend to be single adults who want interaction with other human beings.

There was discussion about developing some models which included virtual social interaction time among employees which would mimic time around the coffee bar.

Software to assist with virtual meetings has been successfully deployed in all groups. The main players seem to be Microsoft Teams and Zoom. Zoom has the edge currently in being able to manage all the different needs of our groups. With this new technology so readily available and adaptive models of work, a new issue of organizational footprint has emerged. How much office space do we really need and what are we going to do with the extra space? Most are still working this issue, but the consensus is the footprint will be smaller.

Finances for most groups thus far have remained constant or on an uptick.

Some have noticed a trend toward special giving and less giving to administrative functions. Some made personnel adjustments or right sizing for their organizations about the time of the pandemic. So, you are having to do the same or more with less personnel. This led to a discussion of accommodation of donor wishes who want you to process donations for their special projects. This then has developed into a multi-prong issue dealing with the Patriot Act, accountability of funds sent overseas, and the cost of offering this service. Several are developing guidelines to limit this type of donor gifting.

With a majority of donating funds coming in paper checks, the need to have personnel on board and in person to process has been a challenge. The pandemic has accelerated needed changes in processing for some groups like changing donor platforms etc.

1. What will church look like in the near future?

Groups reported a wide spectrum from no meetings even yet to hybrid models to in person. Most are of the opinion that streaming, and utilization of numerous platforms will be with us for a while since the churches have the equipment and have experience. It was noted that the Association of Statisticians of American Religious Bodies has appointed a study group to address the questions associated with virtual counting. This would impact groups who are funded by assessments. They are to bring a report to the October 19-20, 2021 meeting to be hosted by the Church of the Nazarene.

1. What challenges are immediately ahead from your perspective?

All groups will need to be diligent in regard to the Patriot Act and checking the terrorist watch list when sending funds overseas.

The impact of social media especially when church leaders make statements about political or social issues and put the church in the crosshairs of numerous groups.

What will happen in regard to accountability rules from IRS for donations since the new tax laws have been enacted and most people will not qualify for a higher deduction?

1. Resource Noted

One of our members has recently been sued for activity that happen in the church many years ago. Finding insurance policies and coverages in the ancient past was difficult.

Brotherhood Mutual has developed an insurance policy to cover the legal expenses of such an event. It does not cover damages. The policy is currently only in Indiana but will be available nationwide in the near future.

Also, persons who are on the cutting edge of tax laws and finance are Mike Batts, Danny Miller, and Richard Hammer.

5. Next Meeting

The group would like to have an in-person meeting in the fall of 2021. Don Williams offered to be the host at the Missionary Church Headquarters in Ft. Wayne, Indiana. He will look for dates in early fall and we will ascertain what works best for all.

Cindy Foley of the Salvation Army noted she and her husband, Tim, will be moving from National Headquarters assignment to the northwest United States to resume duties July 1, 2021.

Respectfully submitted,

Ron Duncan