

Die Oud Apostolische Kerk (Nederland): Statutory Information Algemeen Nut Beogende Instelling (ANBI)

1. Introduction

The Old Apostolic Church (the Church) has since its inception followed Christian and humanitarian constitutional principles in the interest of the common good. It operates in accordance with the laws of the countries and in compliance with all statutory provisions of the jurisdictions where it has a presence.

The Church is directed and governed by an overarching Constitution that forms the basis of the contract between the Church and individual members and officers. The Church Constitution forms an integrated part of its founding documents wherever it functions as a registered incorporated or unincorporated legal entity. In terms of its Constitution, Church funds and Church property is applied to promote the objectives of the Church within the geographical borders of the specific countries where income is generated.

The assets of the Church are wholly segregated from that of its directors, employees, officers and members. No funds are accepted by the Church through the voluntary contribution of tithes or any other means of voluntary donation unless the contribution is irrevocable and unconditional.

The Church follows a financially responsible approach. All property investments and accommodation leases as well as other purchases is funded from its own financial sources. Surplus funds accumulated for the purchase or development of fixed assets, such as Church buildings, as well as liquid funds to cater for repair and maintenance of properties are invested in risk free financial instruments.

All property, movable or immovable, vests and is registered in the name of the Church unless otherwise prescribed by country specific legislation.

2. Name

The name of the Church is: "The Old Apostolic Church" abbreviated as "OAC".

In the Netherlands the name of the Church is:

Die Oud Apostolische Kerk (Nederland) - OAK

3. Tax Identification Number

The tax identification number of the Church in the Netherlands is:

818232791

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4. Contact details of officials in the Netherlands

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5. Management Board Composition and Names (also refer to Annexure “A” below)

- 5.1. The following persons were appointed to manage the affairs of the Church in terms of articles 7 and 8 of the statutes of “Die Oud Apostolische Kerk (Nederland)”:
- Apostle Daniel Benjamin Nieuwenhuizen – Chairman (also: Member of the Conference of Apostles, Member of the Apostolate of Europe and Apostle Head Office Administration responsible for the OAC in the Netherlands).
Apostle D B Nieuwenhuizen, appointed by the Apostolate of Europe as Apostle: Head Office Administration.
 - Priest W S Van Zyl – Secretary
Priest W S van Zyl is a volunteer, appointed as secretary by Apostle D B Nieuwenhuizen in his capacity as Apostle: Head Office Administration.
 - Overseer R Looij – Treasurer
Overseer R Looij is a volunteer, appointed as treasurer by Apostle D B Nieuwenhuizen in his capacity as Apostle: Head Office Administration.

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5.2. The Apostolate of Europe consists of the following persons:

- Apostle J C Vermaak (Chairman)
- Apostle Uwe Jacob (Secretary)
- Apostle D B Nieuwenhuizen
- Apostle H G Richter
- Apostle C L L Robus

6. The Policy Plan

6.1. Objectives

- The promotion of the gospel of Jesus Christ in the doctrine of the Church;
- The establishment of congregations for the promotion of the doctrine of the Church; and
- The establishing of Sunday schools, choirs and other functions, having for their objects, the instruction and training of the adherents in the said doctrine of the Church.

6.2. Organisational and other Governance Provisions

- The Church is organised in Congregations, Priestships, Elderships, Overseerships, Apostleships, Districts and Provinces.
- Congregations are established with due regard to membership numbers and distances between congregations.
- Financial regulations and fidelity assurance directives governing congregational and provincial/district/regional finances and administration, the handling of funds, investments, insurance, tenders and the protection of Church assets are issued by the Apostolate.
- Congregational financial management meetings are held monthly and are aimed at dealing with all aspects of the temporal affairs of congregations, to facilitate open administration and to protect the Church as well as individuals.
- Congregational income, which is the Church's main revenue source, is overseen by a congregational management structure consisting of a chairman, secretary, treasurer and at least two congregational auditors.
- The Congregational and District Finance Committees function in concert to ensure good governance and optimal application of Church funds.
- Church gathering facilities owned or leased by the Church are provided to congregations free of charge.

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- The Church has a disciplinary and a grievance procedure to ensure good order and transparency at all levels:
 - Regulations with regard to grievances in the Church stipulates the manner in which a member or officer may voice a grievance, to whom it should be addressed and how it should be dealt with; and
 - Regulations with regard to disciplinary action stipulates the nature of disciplinary offences, disciplinary investigations and procedures and disciplinary measures.
- Officers and Officers wives operate under a strict code of conduct that stipulates the requirements for service as an officer of the Church.

6.3. Membership

- Any person without regard to nationality, race or colour, may become a member of the Church;
- Membership is dependent upon individuals being taken up and/or baptised in the Church and sealed by the Apostle; and
- Membership does not entail the payment of a fee or subscription.

6.4. Remuneration

No director, officer, member or employee of the Church may receive any pecuniary benefit, profit or gain from the Church, or any commission, grant, rebate or other kind of personal benefit from any financial institution, contractor, supplier or any other institution relating to the business of the Church save for:

- Reimbursement of expenses according to pre-approved Apostolate decisions;
- Pre-approved employee related remuneration and benefits; and
- Payment for services rendered in terms of legitimate and approved contracts approved by the relevant Provincial/District/Regional Finance Committee.

In the case of the Church in the Netherlands, no individual is remunerated for his or her spiritual or temporal service to the Church; however, officers are reimbursed for travel and communication expenses incurred on the basis of pre-approved formulas. This arrangement is not anticipated to change in the foreseeable future.

7. Activity Report

An annual report on progress and related governance matters is presented to the Apostolate of Europe. A summary of activities undertaken by Die Oud Apostolische Kerk (Nederland) is reflected elsewhere on the website under the heading "Activity Report".

8. Financial accountability

In accordance with Clause 15.2 of the Church's Constitution, the Church in independent countries shall operate under the jurisdiction of an Apostolate; but it shall operate financially autonomous and manage its own funds within the governance framework consisting of policies, regulations and guidelines issued by that Apostolate.

In the interest of completeness, the governance framework referred to above and that applies throughout the Church, including the Netherlands, is reflected in Annexure "A".

9. Conclusion

The Old Apostolic Church in the Netherlands is part of an international not-for-profit organisation that has maintained significant annual growth from both a membership and a temporal asset point of view throughout its existence of more than 120-years. The strong governance framework of the Church is aimed at compliance with its Constitution and the laws of the country where it operates as well as sound, effective and efficient administration.

The Church's constitutional objective in respect of good corporate governance is achieved through a combination of sound mechanisms that effectively contribute to sound administration and achievement of strategic imperatives within a strong compliance culture. It involves sound business practices and processes, comprehensive reporting as well as combined monitoring and assurance mechanisms that are continuously being refined and improved.

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Annexure "A"

Body	Type	Size	Church Constitution Reference	Governance Mandate
Conference of Apostles (COA) – Finance Audit and Risk Standing Committee.	International	34	Clause 11; specifically, Clause 11.6.6	Temporal oversight: <ul style="list-style-type: none"> • Finance • Audit • Risk • Compliance Refer to Annexure "B" below.
Apostolate of Europe	International	5	Clause 12	Appointment of governing bodies, policy making, issue of regulations and ensuring execution and implementation.
Apostle: Head Office Administration	District/ Country Specific	1	Clause 13.4	Accountable for all temporal affairs of the Church and responsible for appointing a District Finance Committee.
District Finance Committee	District/ Country Specific	5 Minimum	Clause 14	Strategic and Operational Management of the temporal affairs of Church Provinces, Districts and Independent Countries, including: <ul style="list-style-type: none"> • Temporal Policies • Administrative and Financial Regulations • Administrative and Financial Management, including budgets and financial integrity.

STANDING COMMITTEE ON FINANCE, AUDIT AND RISK MANAGEMENT:

MANDATE AND SUMMARY OF RESPONSIBILITIES

1. General Mandate

The Standing Committee on Finance, Audit and Risk was established by the Conference of Apostles with the following broad aims:

- 1.1. Assist the Conference of Apostles, Apostolates, Apostles Head Office Administration, Forums of Apostles and Provincial/District/Regional Head Offices in establishing and maintaining effective governance structures in Provincial/ District/ Regional Head Offices regarding finance, audit and risk management; and
- 1.2. Monitor and report to the Conference of Apostles on:
 - The compliance/non-compliance by Apostolates, Apostles and Provincial/ District/ Regional Head Offices of the Church's Constitution, policies, formularies, regulations and rules and the resolutions of the Conference of Apostles and the Apostolate;
 - Improving administrative procedures and excellence, financial audit and risk management, management of resources and supervision, personnel skills and transparency in the Church; and
 - Any matter referred to it by the Conference of Apostles.

2. Assurance and Combined Assurance

Assurance is the process of reviewing and investigating any aspect of an organisation, whether financial or non-financial. Its focus is to identify areas of improvement required, potential dangers and incidents of unethical conduct. In addition to accounting audits, auditors will review policies such as supply chain, health and safety, risk management, human resources and working with children and vulnerable persons. It will further monitor adherence to policies, guidelines and operational procedures.

Combined assurance brings together, in a structured way, the three elements necessary for effective assurance, namely: a) management, b) internal audit, and c) external audit. It is important to align these elements to remove the potential for gaps and that identified risks have been adequately mitigated.