Ministers-at-Work

The Journal for Christians in secular ministry

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To help ourselves and others to celebrate the presence of God and the holiness of life in our work, and to see and tell the Christian story there.

CHRISM is the National Association of CHRistians In Secular Ministry

for all Christians who see their secular employment as their primary Christian ministry, and for those who support that vision.

To further this aim, CHRISM publishes a quarterly journal, releases occasional papers and organises an annual retreat. Conferences are held regularly and worldwide links pursued.

CHRISM welcomes members, both lay and ordained, from all Christian denominations, encourages them to be active within their own faith communities and to champion ministry in and through secular employment. If you would like confidential support as an MSE, please contact any member of the Committee (see inside rear cover).

Further information about CHRISM may be obtained from the Secretary or the Journal Editor.

Submissions for the Journal (if written: A4; if electronic: .txt, .rtf, or .doc format) should be sent to:

The Journal Editor 36 Norman Road Stalybridge Cheshire SK15 1LY Cornwall, TR20 9SU

E-mail: rob.fox36@gmail.com

Visit the CHRISM website: WWW.CHRISM.ORG.UK

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Editorial

Happy New Year to all our readers!

After all excitement of 2012 you may have thought 2013 was going to be relatively peaceful. Not for CHRISM it isn't – with no less than three events this year, including hosting the European Worker Priest Conference at Pentecost.

So to kick things off we have a bumper edition packed with even more cracking articles than usual.

I was delighted on reading the article on faith and the workplace by Caroline Dover that, in a modified form, is our first main article. Not only is it well researched and theologically grounded, it poses a number of questions to ponder and act on. The surprise was that it comes from an impeccable Pentecostal background and poses a direct challenge to re-think that tradition's dispensational theology. The wider challenge is for each of us to be prepared to critique our own theological background. It was also great fun working with Caroline to re-cast the original article for a wider readership.

This is followed by an amusing and thoughtful contribution from Alex Baker, imagining what Darwin might have said about evolution if he used the iPad as a model. Those of us who are longer in the tooth will remember James Burke's *Connections*, from the 1970s, in which the TV journalist showed how developments in technology are generally dependent on earlier, often unrelated, inventions. I think I've still got the book that accompanied the series somewhere so will dust it off.

Phil Aspinall has contributed the paper prepared for the UK delegation to the European Worker Priest conference last year, a timely reminder that CHRISM is hosting the event this year, in London, at Pentecost. An interesting difference between UK MSEs and worker priests in Europe is that whereas they tend to identify with the working classes, we tend to be in white collar jobs.

Choosing to follow this article with one of my own on tax avoidance is therefore quite deliberate as it highlights the contrast in outlook. Readers may recall that a few years ago I contributed articles on the

responsibilities incumbent on each of the tax policy makers, the tax authority and the taxpayer when it comes to taxation. This article picks up on some of the themes covered then and sets them in the context of recent high-profile reporting. Whilst our sympathies may be with the demonstrators of the 'Occupy' movement, real change will come about by changing the decision-makers rather than by pitching tents and blowing whistles.

I'm grateful to Fiona Stewart-Darling, Chaplain at Canary Wharf, for her permission to reproduce an article about the SSM support group there. Given the part firms operating in the London financial market played in the global economic crisis, it is certainly somewhere redemption and forgiveness is needed.

The MSE / NSM group in Worcester Diocese has produced a second booklet of MSE stories, featured here alongside two other MSE tales drawn to my attention and are included. As one says, there are as many versions of MSE as there are MSEs, but the stories are remarkably consistent in the way God works in and through the circumstances in which each MSE lives.

This year marks the 50th anniversary of the first ordinations of men who trained on the Southwark Ordination Course, with the intention of remaining in their secular occupations and ministering there as well as in a parish or chaplaincy. Those familiar with John Mantle's book from 2000, 'Britain's First Worker Priests', will know that the SOC ordinands weren't the first MSEs / Worker Priests in Britain, but this was an event of enormous significance , and not just for the Church of England. The patterns of training and of ministry opened up by SOC and courses it inspired enabled MSE to develop in ways impossible before.

A great deal has happened in 50 years, and MSE is firmly on the map, but continues to be under-valued and under-supported by the Churches. Part of CHRISM's role is to change this – help us do it!

Rob Fox

The Workplace, the Mission of God and Secular Culture¹ Caroline Dover

'We can see now the enormous breadth of the range of the mission of the creator Spirit ... the missionaries of the Holy Spirit includes probation officers, the literacy worker, the research chemist, the school teacher, computer operator et al.'²

In developing the concept of the mission dei³ Bosch writes, 'God is a missionary God. It is not the church that has a mission of salvation to fulfil in the world; it is the mission of the Son and the Spirit through the Father that includes the church. Mission is thereby seen as a movement from God to the world; the church viewed as an instrument for that mission.'⁴

It is my contention that a key area of movement from God to the world - the mission dei in the workplace - has been neglected by many local churches as well as in the missional church conversation. This article will seek to explain why it is key for the sake of mission to a secularised Culture that this position is changed. The reasons for the disconnection between many local churches and the workplace are complex including a lack of teaching of workplace theologies in seminaries and Bible Schools which train leaders for local church ministry. However, within the limitations of this article, I will consider certain key areas in defence of the call to the raise the awareness of the missional potential of workplace people, as well as the need to intentionally equip for the maximising of that potential.

Clearly it is only possible to suggest 'signposts' for the direction of an on-going conversation which I believe is worth developing for understanding a missional people within the institutions of the workplace.

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¹ An adapted version of this article is due to appear in the Feb. 2013 issue of the online Journal of Missional Practice, : http://www.themissionalnetwork.com/index.php/tmn-journal

² Graham Cray, *Discerning Leadership*, Cambridge: Grove books, (2010) p3

³ Mission of God

⁴ David J. Bosch, *Transforming Mission*, New York: Orbis Books (2006) p390

⁵ A point well explored by a number of writers: c.f. David Miller, *God at Work*, Oxford, OUP, (2007) pp79-103

⁶ I deliberately use the word 'intentionally' – many churches have excellent discipling programmes but fail to address the particular issues that believers face in the workplace.

Neglect of the workplace

Over the last forty years there has been a proliferation of literature, para-church organisations and conferences produced with the intention of encouraging the church to equip Christians for the work of the ministry in the workplace. There even have been some churches in the UK (mainly Anglican), who have taken up the challenge of widening the understanding of mission to include the workplace. Recently, the first ever MA in Mission and the World of Work was launched at Cliff College in Derbyshire.

However, in spite of all this considerable input, if the movement to which I belong is indicative of the wider church, there is still a long way to go before the issue of mission and the workplace resonates and finds the hearing it should rightly have. An enquiry to one of the then UK leaders of our movement elicited the information that we were the only known AG⁸ local church that was planning to develop some kind of workplace equipping agenda. It seems strange that a movement that has such a strong mission ethos seems blind to what should be obvious: the majority of people in most congregations spend the majority of their waking lives in the workplace. Consequently, we might expect recognition that this is a key domain for the missional God working in partnership with workplace Christians.

That this is not the case, not only with ourselves but the wider church, is evidenced by the comment: 'globally, 98% of Christians are neither envisioned nor equipped for mission in 95% of their waking lives.' Correcting this will require what Roxburgh calls the re-engagement with the core message of missional church: 'developing cross cultural missionaries in our own culture.' That surely should apply to the workplace, as I will argue next.

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⁷ E.g. - There is a Workplace Alpha at Holy Trinity, Brompton

⁸ Assemblies of God – sometimes referred to as Classical Pentecostals who trace their origins to the outpouring of Holy Spirit at Azusa Street in Los Angeles in 1906

⁹ Mark Greene, 'Mission world- One more wall to go?'

http://www.licc.org.uk/pdfs/EG28%20Mission%20World%20One%20More%20Wall%20To%20Go.pdf) 2011

¹⁰ Alan Roxburgh, *Missional, Joining God in the Neighbourhood*, Grand Rapids, MI: Baker Books, (2011) p119.

Engaging missionally with workplace institutions

Where Christianity loses its ability to recreate the world, other powers take its place.' 11

It is my belief that one of the main reasons that we need to overcome our 'blindness' to equipping workplace Christians¹² is because of the role that workplace institutions play in constructing 'reality ' and thereby shaping our culture.¹³ Paul Simpson and Andrea Mayr write:

'Institutions have the capacity to create, shape and impose discourses. Institutions have considerable control over the organising of our routine experiences of the world and the way we classify that world. They therefore have power to foster particular kinds of identities that suit their own purposes because they are *primary sites for 'reality construction.'*14

Thus the missional issue for working place Christians how they can *contribute* as cross cultural missionaries to the reality construction that shapes culture.

Controlling the permitted view of reality is a small group of elites that James Hunter calls the gatekeepers of culture. His recently published book created something of a storm when it suggested that most of the perceived Christian wisdom as to how culture is changed is fundamentally flawed. He challenges many traditional missional approaches which are concerned with effecting societal transformation. The approaches around ways of doing evangelism, political action and social reform which he admits have done much good, are in the context of societal transformation wholly mistaken because they 'ignore the institutional nature of culture and disregard

¹¹ Vinay Samuel & Chris Sugden, *Mission as Transformation*, Eugene, Or: Wipf & Stock Publishers, (1999) p154.

¹² Designated: WPC

¹³ Institutions – e.g. education, politics, media, business et al

¹⁴ Paul Simpson & Andrea Mayr, Language and Power, London: Routledge (2010) p6

¹⁵ James Hunter, To Change the World, (Oxford: OUP, 2010)

the way culture is embedded in structures of power.' His view is that unless we can influence the gatekeepers of culture – an elite group who are strategically placed and networked in the structures of cultural production, and have an inordinate amount of influence in relation to their numbers - we will never see society transformed. 17

Gatekeepers effectively decide what messages society will receive. It is in the workplace institutions where culture is sourced and / or transmitted that the main battle is fought for the shape of our culture. It is therefore here that Christians need to be equipped and supported as cross cultural missionaries as they engage with or are engaged by the 'secular discipling agenda' that seeks to have the dominating voice in shaping culture. It is here that they need to be supported as they seek to gain the right to contribute out of their faith position and belief in a transcendent and imminent God.

The consequences of not equipping are already apparent. Much has been written in popular workplace books as to how Christians feel isolated within church cultures that seem to bear little relevance to the challenges faced in their everyday working lives. There are thus dangers that our church cultures will play right into the hands of those who want to keep faith within the confines of our private world or that Christians will out of ignorance be subtly assimilated into the secular viewpoint, or that they will withdraw from meaningful engagement out of a fear of the repercussions. But above all there will be a failure to be missionally effective in bringing societal transformation if the role of the workplace continues to be ignored.

Currently there is a power struggle underway regarding who has the right to contribute to the construction of reality. The secular ideology seeks to dominate and 'disciple' Western culture as it calls for the marginalisation and confinement of the contribution of the religious in general and Christians in particular, to be removed from the public sphere and confined to the private world. This view has of course been contested by many Christian writers.¹⁸

¹⁶ Hunter, Change the World, p 27

¹⁷ Ibid,pp19 -45

¹⁸ One of the latest is by the outgoing Archbishop of Canterbury, Rowan Williams, *Faith in the Public Square*, London: Bloomsbury, (2012) Location

We need then to consider something of the nature of the struggle for Christians to contribute their faith position in the light of the hegemonic attitudes, beliefs and opinions of the 'secular discipling agenda'. Clearly in a short article it is only possible to somewhat simplistically summarise the agenda, but the examples given below are those which WPC within my local church have reported to me. These examples are supported by wider reading which indicates that they are not alone.

Firstly, the secular agenda claims the right to be the dominant voice in a pluralist society of many different worldviews because it supposedly represents a neutral and objective viewpoint. For example, a UK educational academic writes that there is a commonly held view that:

'Teaching is about imparting accurate information, neutrally and objectively. It concerns itself with literacy, numeracy, scientific and historical facts and the like. As soon as you imagine that there are narrowly ideological – worse religious – ways of imparting information, you weaken your commitment to objectivity and open the door to all sorts of educational viruses that congregate under the heading of 'indoctrination'.¹⁹

Trevor Cooling then goes on to refute that position in his article, which is an excellent resource for equipping Christian teachers as to how they can challenge the neutral argument as well as teach from a Christian viewpoint for the common good.

Secondly, the secular agenda seeks to silence or minimise the faith contribution in the supposed interests of tolerance or not giving offence. This is particularly subtle and seems on the surface to be reasonable. However, it requires, among other things, the redefinition of the word 'tolerance.' As Don Carson cogently argues in his latest book, the word 'tolerance' has been redefined to support a certain view of reality.²⁰ What he calls the old tolerance was understood to mean the willingness to accommodate people and

²⁰ D. A. Carson, *The Intolerance of Tolerance*, Nottingham: IVP, (2012)

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¹⁹ Trevor Cooling, *Doing God in education*, London: Theos, (2010) p8 Download from http://www.stapleford-centre.org/files/files/DoingGodinEducation.pdf

ideas with whom we disagree. It allowed for the free exchange of ideas and disagreements within the parameters of not ridiculing or abusing others who saw things differently. The 'new tolerance' is the social commitment to treat all ideas and people as equally right, save for those people who disagree with their view of tolerance or, in particular, want to bring religious ideas to the table.²¹

A worrying development in the outworking of the 'new tolerance' and not giving offence is its tendency to name call as bigots or intolerant those who might disagree with certain pressures to redefine our society. This is evidenced in a recent case contested in the courts. Adrian Smith wrote on his personal Facebook that he thought civil partnerships ceremonies in church were 'an equality too far'. Specifically, he said: 'If the State wants to offer civil marriages to the same sex, then that is up to the State; but the State shouldn't impose its rules on places of faith or conscience.' Someone took exception to these comments and reported him to his employer, the Trafford Housing Trust. As a result he was demoted from his job and his salary reduced by 40%, because his employers claimed he was guilty of 'gross misconduct' as people might mistake his views for Trust policy. One of the colleagues who complained about Mr. Smith's comments said they showed he was 'blatantly homophobic'. 22 In its decision, the Court fully vindicated Mr. Smith's right to express his personal opinion, and ordered the Trust to restore him to his former job and pay. However that the case arose begs the question: are we now entering a new phase where we may not offer our opinion on religious or moral issues in private, never mind in public?

The mantra of not giving offence has the effect of creating strange directives. For example, a teacher was told that in religious and moral discussions he must never offer his opinion unless a pupil asked for it. This does not apply to any other area of the curriculum. It appears that this approach, which is reflective of the secular view that we must be 'neutral' and avoid all possibility of giving offence, is not uncommon.

²¹ Carson, The Intolerance of Tolerance, p. 98

²² Article written by Amanda Platell of the Daily Mail on 19/10/12: http://www.dailymail.co.uk/debate/article-2220403/The-real-hate-crime-persecuting-decent-man-beliefs.html#ixzz2A5cRhiMY

A recent report on religious practises in the workplace, anecdotally stated, 'speaking out about personal beliefs is only tolerated when the topic is introduced by another person'.²³ This too begs a question as to why the believer is never allowed to initiate the conversation.

It seems there are different rules for the person with religious belief. There is surely some credence to the view that:

'If there is to be honest interaction between communities in a complex society, we should not think the pluralist ideal to require a complete absence of challenge between communities, or even challenge from the state in some areas ... argument is essential to a functioning democratic state and religion should be involved in this, not constantly demanding the right not to be offended.'²⁴

Nor, we might add, should we be living in fear of being complained against or accused of homophobia, Islamophobia, and so on.

Thirdly, the secular agenda uses seemingly reasonable words such as equality, diversity, fairness – words which will resonate with a Christian viewpoint. However, in practice these concepts are sometimes undermined because they can be weighted in favour of the non-religious contribution, and discriminate against Christians in particular. Is this merely paranoia on the part of Christians?

Seemingly not. A non-Christian journalist has been sufficiently provoked to write an article under the heading: 'No wonder Christians feel discriminated against in British Society, a disturbing trend is now emerging.' ²⁵

The following story illustrates the contradictory and discriminatory interpretation of equality and tolerance. A social worker was in a situation which called for the provision of furniture to some of their clients. She was told by some of the staff that they wouldn't

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²³ Simon Webley, Religious Practices in the Workplace, (London: Institute of Business Ethics, 2011) p18

²⁴ Williams, Faith in the Public Square, Location 130

²⁵ Tom J Wilson -Director of the Centre for Transatlantic Affairs - http://www.huffingtonpost.co.uk/tom-j-wilson/no-wonder-christians-feel b 1002157.html

consider going to a Christian organisation for those resources, because they think it's prejudiced as an organisation. She wisely helped them to change their minds about that, but prejudice seems to be recognised only in one direction.

Fourthly, secularists claim the right in the public domain to be the dominant voice in defining what it is to be human. This view will of course have a considerable influence on the nature of the institutions which humans create. Whether it is the worldview of scientific naturalism which sees humans as purely rational beings with no need to reference God, or the postmodern view that truth is relative - both present a view of what it is to be human that runs counter to the Christian viewpoint which sees an understanding of humans and their organisations as only holistically developed out of a relationship with the God who made us. A Biblical paraphrase succinctly sums up the contrast between the secular and Christian approach: 'You live in terms of what you see and touch. I'm living on other terms ... I have seen while keeping company with the Father.' ²⁶

In conclusion, James Smith is surely right when he claims that aspects of the secular agenda are actually religious in nature, reflecting the aim of some of the gatekeepers of culture to create humans in their image:

'I want to give a heightened awareness of the religious nature of many of the cultural institutions we inhabit By religious, I mean that they are institutions that command our allegiance, that aim to capture our heart with particular visions of the good life. They want to make us into certain kinds of people. They are not neutral or benign, but rather intentionally loaded to unwittingly make us disciples of rival kings and patriotic citizens of rival kingdoms.' ²⁷

If Christians are to be effective agents of the kingdom within the institutions of our society and meet the challenges of the gatekeepers of culture, they need to be missionally equipped for

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²⁶ John 8.18, 38 Message translation

²⁷ James Smith, *Desiring the Kingdom*, Grand Rapids, Mich.: Baker Academic, (2009) p 90

that. How we might appropriately equip Christians in the workplace is the subject of the next few sections.

Equipped to be prophetically countercultural

If it is true that religious commitment in general, and Christian faith in particular, are not a matter of vague philosophy but of unremitting challenge to what we think we know about human beings and their destiny, there is no reprieve from the task of working out how doctrine impacts on public life...²⁸

A truly missional church will see its responsibility to be prophetically counter-cultural in the workplace in ways that offer a Biblical construction of reality. Kirk, sums up our commission when he says, 'our mission engagement with a secular age is executed initially by showing rationally, spiritually and practically how it is incapable of offering genuine human flourishing or fulfilment'. 29 While the secular age offers an understanding of humanity divorced from any concept of transcendence, Kirk asserts that 'true human flourishing demands a knowledge, understanding and wisdom that come from another, non-human reality'. 30 Such wisdom that flows from a heavenly perspective about what it is to be human will also offer an ability to read institutions in ways that, 'discern the antithesis between the Christian vision of the kingdom, and the visions of human flourishing that are implicit in so many current configurations of cultural institutions.' 31

Paul, in a similar vein, calls on Christians to, 'unmask the totalizing intentions,' of these 'vain philosophies which are not according to Christ' and 'to demonstrate to the principalities and powers the multicoloured wisdom of God'.32

It should be noted that being counter-cultural is not intended to imply that Christians should always be in conflict with or antagonistic to the culture of workplace institutions. There can be much to affirm

²⁸ Williams, Faith in the public square Location 73

²⁹ J. Andrew Kirk, A Secular Age in a Mission Perspective, Transformation Journal: July 2011 Vol 28 no 3 p181

³⁰ Ibid, p173

³¹ Smith, Desiring the Kingdom, p72

³² Colossians 2.8 & Ephesians 3.10

in the workplace. Nor are we seeking to be the dominant voice: only to claim what the much vaunted equality agenda suggests – the right to wisely and persuasively be an equal voice in the public square without the fear of being called bigots, intolerant, offensive or losing our jobs.

Why do we want such a voice? More important than merely claiming our 'rights', is the argument that Christians have something to say and do that is for the common good. Like the prophet Daniel, who lived in the heart of a Babylon which is described as a system, 'seeking the souls of men,' ³³ we seek to move in the power of 'an excellent spirit.' ³⁴ A spirit that brings a transforming heavenly perspective to intractable and challenging social issues in ways that resonate with and challenge the gatekeepers of the culture, thereby creating an environment where true human flourishing can occur.

Apart from any claims 'that there is not a square inch in the whole domain of our human existence over which Christ, who is Sovereign over all, does not cry: "Mine!" ³⁵ - there is a case to be made about the unique contribution that Christianity has already made to our culture, which is recognised even by non-Christians.

The same journalist who wrote about discrimination against Christians went on to say: 'Society needs to recognise that Christianity has played a major and for the most part extremely positive role, in forming our nation's history and national identity.' ³⁶ To lose such an influence for good would surely leave our society the poorer. Below is a story from my local church which illustrate the practical outworking of in the life of an ordinary Christians who has, 'seen while keeping company with the Father,' and has sought to apply kingdom values and wisdom to his workplace.

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³³ Revelation 18.13

³⁴ Daniel 5.11-12

 $^{^{35}}$ Quote from Abraham Kuyer's inaugural speech of the Free University in Holland. He was former Dutch Prime Minister of the early $20^{\rm th}$ century

http://kuypersociety.blogspot.co.uk/2006/02/not-square-inch.html

³⁶ Tom J Wilson -Director of the Centre for Transatlantic Affairs - http://www.huffingtonpost.co.uk/tom-j-wilson/no-wonder-Christians-feel_b_1002157.html

Ed works for a Christian charity concerned with the homeless and exoffenders. He is the Team Leader of a mentoring project designed to bring a more holistic approach to offenders within the prison system. The project came out of a vision which he believes God gave him, to bring a societal change in attitude and approach to the issue of reoffending prisoners. He describes the project as seeking to, 'engender permanent and positive transformational change through the long-term, consistent and non-judgemental support of (ex) offenders.' The project, which is called 'The Big Idea' aims to address these issues and has the potential to change the UK prison system. The project was encouraged by the publication of the then Justice Secretary, Kenneth Clarke: 'Prison Rehabilitation Revolution'. It propounded the principle of restorative justice with the need to break the offending cycle.

For Ed this was confirmation that that this was a change to societies thinking that Christ was seeking to bring about. His experience of working with young offenders has shown him that most prisons haven't looked at how they can reduce offending. Society as a whole had created a system where all we want is for people to be locked up and not many will offer jobs to ex offenders. The prison staff themselves also reflect this 'silo mentality.'

Ed believes that society is not really taking responsibility for these people thereby creating a situation where we don't have to confront the real issues. In order to stop criminal activity society has to find a way to support these people and Ed is seeking to provide a mentoring programme that offers practical ways to prevent reoffending. As part of the development of the project, Ed and his team have pulled together a strong network of influential people – who could be well described as gatekeepers of culture. They are Christians and non-Christians and included financial backers who offered five million pounds to the project.

Even as I write this, Chris Grayling, the Justice Secretary has announced that the government is seeking to develop the concept of mentoring through the private sector and charitable organisations.³⁷

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³⁷ Announced on BBC news, 20.11.12

Ed and his team already have in place a potential kingdom model to meet the need.

Surely such demonstrations of kingdom faith, values and wisdom are worth supporting, encouraging, and enhancing. That of course begs the question as to *how* might the local church remove the blindness to its missional role and equip for such prophetic engagement in the workplace- an engagement that seeks the welfare of workplace institutions and the common good. I suggest that there are two areas that need to be considered if the 'blindness' is to go.

A theological shift

I have already hinted at two areas for theological training in our local churches – theologies of work and of human flourishing. However, we will briefly consider what should be the framework of all theologies and their outworking in mission – eschatology. For many evangelicals and Pentecostals, the first seven decades of the 20th century saw a truncated view of mission that excluded concepts of cultural engagement. Many had adopted escapist eschatologies that defined mission almost solely in terms of evangelism and getting people to heaven.³⁸ The last four decades have seen a welcome renewed commitment to social activism, societal reform alongside the traditional evangelism. Accompanying that shift has been a lessening of the preaching of escapist eschatologies.³⁹

However, it is my contention that, at least at local church level, a vacuum has been left which needs to be filled with an eschatological framework for mission that theologically underpins the call for churches to be prophetically counter-cultural in the interests of

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³⁸ Classical Dispensationalism was one such eschatology. Briefly, it was an approach that expressed an urgent expectation of the return of Christ, along with a view that the world was getting worse and worse and that little could be done to change it. The role of the church was to rescue as many people as possible before the church was raptured. Eventually, the world would be destroyed and a new heaven and new earth created. It can be summed up as a form of, 'Futurism' that deferred the benefits of Christ's Kingdom already won by His earthly ministry and the coming of the Holy Spirit, to the future when Christ returned.

³⁹ For instance, according to Margaret Poloma's research, only 58% of Pentecostals surveyed, agreed with the statement, 'I believe in the dispensationalist interpretation of scripture'. Quoted in JEPTA, Vol 31:2 (2011) p 152

human flourishing. As Amos Yong puts it, it is the kind of framework that will enable, 'a vision of life that is eschatological that can be so profoundly pro – creation as to shape a distinctive and powerful form of public engagement.' 40

The main tenets of that eschatology are founded in the death and resurrection of Jesus and the outpouring of the missionary Spirit of the day of Pentecost. These events have launched God's last days' new creation project. Yong describes it as a time when the Holy Spirit, 'inaugurated an eschatological people who are called to embody an alternative, counter cultural way of life ... an alternative polis living out anticipations of the kingdom prophetically resisting fallen tendencies and witnessing to redemptive possibilities.' God's people, filled with Spirit, are called to go into the world as agents of the kingdom - a kingdom that will come in its fullness in the New Heaven and New Earth when the totalizing intentions of Babylon will have been defeated and the Trinitarian God reigns in all His fullness with His people.

Meanwhile, we are those upon whom the ends of ages have come, ⁴² and have tasted of the power of the age to come, ⁴³ and are thereby are called to give a foretaste to the world of what that future age looks like. The diagrams below show how the future world of the united heaven and earth which will not be destroyed but transformed, are being glimpsed now through the life and mission of His church.

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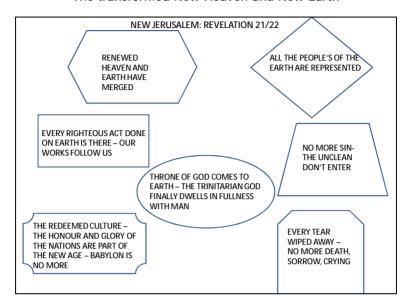
⁴⁰ Amos Yong, *In the Days of Caesar*, Grand Rapids, Mich.: Eerdmans, (2010) p 357

⁴¹ Yong, In the days of Caesar, p 354

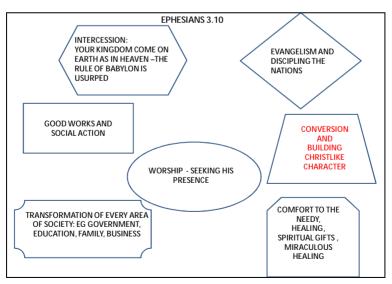
⁴² 1Corinthians 10.11

⁴³ Hebrews 6.5

The transformed New Heaven and New Earth



The foretaste outworked through the Life and Mission of the Church



We can note here that redemption is not only about individuals but their cultures and the whole of creation. 'The promise that the glory and the honour of the nations will be brought into the New Jerusalem motivates us to seek the redemption of all human cultures, including the worlds of technology and the visual and performing arts," ⁴⁴ as well as in every domain of human life.

Transforming the church culture

Having suggested that there may need to be theological shifts if the local church is to equip Christians for the workplace institutions, we now consider the need to change our church cultures. Many churches have a culture, 'which is centred on gathered church activities at the expense of the church in its scattered form.' ⁴⁵

Mark Greene, in a message at Lausanne 2010, asked five hundred delegates how many of their churches had a primary mission strategy to, 'recruit the people of God to use some of their leisure time to join the missionary initiatives of church-paid workers?' ⁴⁶ Only ten delegates said that their church had a different model and in his view this has reinforced a sacred / secular divide that has led to the workplace message going into 'toxic soil', which has led to the already suggested blindness to the message of missional potential. ⁴⁷

However, it is not enough to merely change the 'pulpit message'. We may find that our church cultures send out subliminal messages that contradict the very shift we are attempting to bring about. This is illustrated with the story of a church pastor who spent some months encouraging her congregation to take Christ into their workplace, but found the message wasn't being well received. After a while she realised that her message was being contradicted by the church systems and structures which were shouting 'Come' when she was saying, 'Go.'

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⁴⁴ T. Howard Peskett & Vinoth Ramachandra, *The Message of Mission*.(Leicester: IVP,2003) p. 276

⁴⁵ Neil Hudson, *Imagine Church*, Nottingham: IVP, (2012) p. 39

⁴⁶ Lausanne conference –speech delivered 2010 in South Africa

⁴⁷ Greene, 'Mission world- One more wall to go?'

We found that there is a disjuncture between the stated purpose of the Christian church and the way it is organised locally The church exists for mission, for the sake of the world. Yet it is organised to build itself up as an institution. It draws people to itself, but fails to send them back out. It blesses the work its members do within the institution, but pays no attention to the work they do "outside" the church."

Below, I suggest some examples where our intentions to equip people for their workplaces might be subliminally undermined and how to correct that. The list is by no means exhaustive, but there is hopefully enough said to provoke an examination of our local churches' culture.

Firstly, the focus of our Leadership training. Much is focused on equipping people to manage church programmes. However, Graham Cray suggests that we need to explore new ways of training leadership.

'The practise of Christian leadership has to be reviewed. I understand mission to include everything that Christ sends His disciples to do, and to include the vocations of all Christians in God's world.' ⁴⁹

I suggest that we provide a generic form of leadership training that encompasses both local church and workplace equipping. Just as doctors are trained for general medicine and then specialise, we should provide training that provides the skills, character development and ethics that are transferable to both the church and the workplace world. That will help both those whose career path is within the church or in the workplace to understand both worlds and enable them to work together for the future mission of the church.

Secondly, the use of language around words such as ministry, missionary, full-time Christian work or even that of clergy and laity. The Bible knows nothing of the narrow focus with which those words

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⁴⁸ Davida Foy Crabtree, *The Empowering Church*, Alban Institute, (1989) p.xii

⁴⁹ Graham Cray. *Discerning Leadership*, Grove books, Cambridge, 2010) p3

are commonly used to create a distinction between those in so-called spiritual work and the rest. There is a strong Biblical point to be made that we are all are ministers and missionaries, whether labelled clergy or laity, and all in Christian full-time work. All Christians are called to 'do the work of the ministry' in every domain of life.⁵⁰

Thirdly, spiritual gifts are often confined to church activities. Rather, to use a colloquial term, we should equip for their 24/7 usage so the people of God know how to use words of knowledge and wisdom, prophecy, and prayer as part of their strategy of transformation.

Fourthly, affirmation of gifting is often centred around church programmes. The following quote will suffice to make the point:

'I spend an hour a week teaching Sunday school and they haul me up to the front of the church to pray for me. The rest of the week I'm full-time teacher and the church has never prayed for me. That says it all.' 51

Encouraging workplace Christians to share their stories in church as well as praying for them publicly would reinforce the view that the church values and supports them in every area of their lives not, just when they are engaged in church based activities.

A practical example

Our local church has embarked on a journey to change our culture and, where necessary, our theology, in order that we might recognise and equip for the potential missional impact of believers on their frontline, including the workplace. Ultimately we would like to see the outworking of these words:

'Now is the time for prayerful and prophetic gatherings to build some modern cathedrals. These would be settings in which Christians identify strategies to impact education, business, the media, arts, politics, and sport and technologyareas with such dramatic impacts on our culture. This is

⁵⁰ Cf Paul Stevens, *The Other Six Days*, Carlisle: Paternoster, (1999)

⁵¹ Mark Greene, Supporting Christians at Work, London: LICC, (2001) p. 5

precisely what William Wilberforce and his colleagues did. They knew that in order to change legislation, they had to change values'.⁵²

Conclusion

This journey of cultural engagement in the workplace needs to be travelled by the whole body of Christ and will, among other things, require the development of practical strategies for missionally engaging with the 'secular discipling agenda.' Such a development requires wider resources than would normally be found in most local churches.

I propose that in the long term of we consider establishing city-wide or regional centres of excellence that can bring together academics, particularly in the field of cultural engagement, workplace leaders such as head teachers and business leaders, church leaders and grass-roots church members, as well prophetic intercessors. Such centres will find ways to emulate the prophet Daniel, who understood Babylonian culture and learned in the power of the Spirit of excellence to bring transformation out of a God-centred view of human flourishing. Meanwhile, the lack of such centres should not deter us from at least beginning in small ways to make the necessary changes to raise the profile of God's mission to the workplace.⁵³

Finally, this article represents a plea from a non-theologian to academic theologians who are widening their understanding of mission as a result of revisioned eschatology that that sacred calling will be valued as it has been contended it should be. Invite to 'the ball' the workplace people who are currently the 'Cinderella' in discussions with Pentecostals and evangelicals about social action and cultural engagement. They play a key role in God's missional

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⁵² Joel Edwards, *Agenda for Change*, Grand Rapids, MI: Zondervan Publishing , (2008) p116
⁵³ The LICC is currently undertaking a series of workshops - 'Imagine: on the road' - to aid local churches to begin the journey of changing the local church culture to be more missionally oriented towards believers' frontlines. Details of the tour are available on their website!
<u>www.licc.org.uk/</u> There is also an excellent recently published book that outlines what they are trying to do and why: Imagine Church by Neil Hudson.

purposes for His world as they carry a transforming eschatological agenda into their daily work.

About the writer

Caroline Dover is a retired High School teacher living in Northumberland and plays an active part in the life and mission of Hope Church, Sunderland. Her Pentecostal church background, a twenty year contact with the Workplace Movement, as well as recent research for a newly awarded MA in Missional Leadership, have all had a seminal influence on this article.

Darwin would have loved an iPad

Rev Dr ADL Baker Assistant Curate St Matthew's with Holy Trinity, Burnley Consultant Orthopaedic Spinal Surgeon Royal Preston Hospital

What did you get for Christmas? In this contribution to the creation / evolution debate I am going to suggest that Darwin would have loved an iPad!

This time last year Sir Jonathan Ive (designer of the iPad and Senior Vice President of industrial design at Apple Inc.) received the honour of being made a Knight Commander of the British Empire (KBE) by Her Majesty the Queen. Impressed by the faith and frequent public witness of our Queen, but more accustomed to criticising consumerism than applauding it, I was prompted to see if I too could see good or indeed find God in the iPad?

Since the publication of *On The Origin of Species* in 1859, Charles Darwin's theory of evolution by natural selection has been used by some as an argument against a 'creator' God. A derivative of Occam's razor, their position might be stated as simply as "Why do we need to hypothesise the existence of a creator God if we have a plausible explanation for our existence in Darwin's theory without the need for God?"

Darwin, when observing the natural world made three key observations. The first being that living creatures produce more offspring than can possibly survive. The second, that phenotypes (traits or characteristics) vary between individuals leading to different rates of survival and reproduction. Finally, that phenotypes are passed on from one generation to the next. Darwin (and others) concluded that the evolution of human beings appeared to have occurred from a random process that did not require the existence of God.

One of the classical arguments for the existence of a creator god is the watchmaker argument famously formulated by Paley more than 50 years before Darwin published his work. This argues that if we were to discover a complex object such as pocket watch, its complexity would lead us to assume the existence of a designer rather than that the component parts had assembled themselves by chance.

Many church-goers have learned about Darwin's theory in school and accept it as true, few hold to a 'New-Earth-Creationist' literal interpretation of the genesis account of creation. However, in my experience, many also believe in a God that is omnipotent and the power behind creation. Many believe in a 'Creator God'. Perhaps this is blind faith, or unquestioning belief, but in my view, the advent of the iPad may offer an opportunity to reconcile these two positions.

When considering the example of the mechanical pocket watch it is possible, given the right raw materials, for one individual to design it from scratch thus implying the existence of a designer. When considering an iPad however it is not. The iPad is significantly more complex than a pocket watch. When it comes to the iPad and similar more complex objects, straightforward design becomes impossible. By this I mean that 200, even 100 years ago no one individual could have designed an iPad from scratch. The iPad's creation is contingent on the discovery, and progressive understanding, of many of its component parts. Logic gate theory from the field of mathematics was required for Alan Turing to build the first computer. In the field of materials science the microchip and circuit board were required. The invention of the television, telephone, mobile phone, keyboard

and the Internet all must have occurred before the iPad could have been invented. As a result, in many respects, the development of the iPad appears similar to the process of evolution.

Over many years, throughout the world, thousands of inventors have been making inventions. The creative genius of the minds that first conceive of the inventions is random in a similar way to the genetic mutations of evolution being random. The minds are unconnected; individual inventions are uncoordinated, and in no way directed towards the ultimate goal, the invention of the iPad. The inventors were (probably) influenced by their environment, just as the random genetic mutations are subject to the laws of biochemistry. Some produce useful inventions which are kept and some are not. The ones that are useful are incorporated into future designs and so on. The selective pressures of evolution are roughly analogous to the market forces that lead manufacturers to develop better and better products. Periods of rapid development like the computing revolution and subsequent Internet boom compare to the periods of rapid evolution.

Evolution by natural selection	The development of the iPad
Random genetic mutations	New innovation / invention
Mutations governed by laws of biochemistry	Inventors influenced by environment
Survival benefit conferred by phenotype allows mutation passed on 'Selected'	Market forces select useful / invention
Fossil record shows steps or jumps in evolution	Comparable to rapid expansion of information technology (50 years ago few computers; now ubiquitous)

Thus the process of evolution by natural selection appears very similar to the creative process that mankind has used when developing the iPad. Advertising slogans and common parlance frequently recognise this analogy by using the term 'evolution' to describe the latest update of a piece of software or computing technology. We can see therefore that when an intelligent being (in

this case mankind) creates a complex object such as the iPad, the *process* that that intelligence employs appears very similar to Darwin's process of evolution through natural selection. Therefore we can say that in our direct observable experience, intelligent beings don't so much as design highly complex objects but rather 'evolve' them into being. Far from seeing Darwin's theories as denying the existence of God we can see that they might in fact imply (by analogy) the existence of an 'intelligent evolver'. It is logical, when we have two processes that are similar and we know there is intelligence behind one to assume it is also behind the other. Darwin's theory therefore points towards, rather than away from the existence of a creator God.

We know that Darwin considered a career in the church and delayed publication of his theory possibly because of his concerns regarding the theological conclusions he drew from it. Perhaps the argument from analogy presented here may have alleviated some of his concerns. Perhaps as a result Darwin would have loved an iPad!

International Worker Priest Conference Pentecost 2012 Contribution from the English Group

Phil Aspinall

Companions in Humanity to live out Hope Listen to the cry of my people Our spirituality of seeing

In this attitude of attention we were asked to respond to four questions. This is a translation back into English of the paper which was originally written in French as our contribution to this year's Pentecost conference.

1. In the places we are situated, who are our companions. Our companions in work and struggle, in distress and anger, in joy?

Phil explained: immediately after our last international meeting I learnt that the directors of our company had taken the decision to close our office in Solihull. It was a very great surprise (but that is another story). My companions were as surprised as I was!

We were eight people – a very congenial group and very engaged together. Already, during the preceding year, two of my companions had left because they had seen that such an event would happen. Others have since left – and now we are only two! And my companion and I must work from another office in the centre of Birmingham.

So, I ask the question – who now are my companions? They have left. But we have kept in contact, to support one another through these many changes, and to help each other find new work – but in the end, everyone must chose the direction which is best for them.

We had no power to resist the change – we were not even consulted about the change. But we are not alone – three further offices have been closed (we have been told the correct word is not "closed" but "relocated") – there is much sadness, distress and anger. Many other companions have also left the company.

I try to remain positive; I try to discover new companions in the office in Birmingham – but it is very difficult. Can we talk of joy? Perhaps when we rejoice that a colleague has found new and better work elsewhere.

2. In the current movements: the Occupations, the "Indignados", in the countries of North Africa, in the strikes - do we see an Other World being born?

The "Occupy" movement in London remained for several months in front of St Paul's Cathedral, but it was closed during March, destroyed without violence, but by the power of the City. The church was greatly compromised – who were their companions? The people of the "Occupy" movement, or the financiers of the City of London with whom they work?

But for those who joined in the occupation, they have spoken of a tremendous time which has changed their lives, of the significant and profound debates on politics and economics, and of the new friends and contacts made during the occupation.

But have there been any profound changes? Perhaps for them personally, but to the society and the governance of the world? We do not see anything. If anything, the other world which is arriving is a world more divided and separated – the rich and those who work, set against an under-class (I resist calling them the "Classe Ouvriere") motivated only for themselves by greed and jealousy. (We could talk more about the riots of last summer). But this under class do not organise themselves to resist, to fight for justice.

3. How do we contribute to the creation of resistance, locally and globally? ("to reorganise resistance in the microscopic and the macroscopic")

Stan spoke of a friend who organises a group from among the churches of Chesterfield which has developed a vision of "Street Pastors". After some six months, those who have volunteered have formed an organisation and now go into the town every Saturday evening – from 11 pm until 4 in the morning. They are easily identified by their jackets. They give assistance and help those who are in distress – due largely to drinking too much alcohol. They take with them water, tissues, and spare flip-flops for women who have lost their own shoes.

The Pastors collect bottles and glass from the streets; they arrange taxis for the people who wish to return to their homes. An important aspect is that they talk with those they meet in the streets and in the bars and clubs. They pray with any who ask them to pray with them – but they are not evangelistic.

Many other organisations approve of this action and support it – the police, the owners of bars and clubs, and the local council. During these last months, since the start of the operation, there have been significant benefits to the town – behaviour has become better and there has been less demand for ambulances and emergency hospital services.

There are similar groups in other towns and cities in England. They are linked through the "Ascension Trust" which organises insurance and training for those who want to join the Pastors.

4. With what symbolic actions do we celebrate our hope with our companions?

Margaret spoke of the Consultative Committee or Works Council in the company where she works. She was elected to join the committee and then elected as one of the two joint presidents. She therefore did much to build up the council, its structure and its ways of working. She insisted that one of the fundamental principles is that they should work as one committee together - all the members are involved in the same company. There would be no talk of two different and opposed groups – they would not speak of "the company" against "the workers".

The Council has gained a great deal of respect in the company. It has helped to find responses to difficult situations. And Margaret can speak directly with the Chief Executive of the business to help avoid potentially catastrophic situations. The Council is a good sign of hope for a company of companions who want to work together - that is something to celebrate!

What signs of the Gospel and of the Kingdom do we see there?

Jesus said "the people of Nineveh demanded a sign, but the only sign they received was the sign of Jonah who spent three days in the whale". I was writing this paper during Holy Week, in front of the cross. It is perhaps necessary to stay in the company of the cross during times of distress.

During Holy Week, during the crucifixion of Jesus, no one foresaw the Resurrection! A wise priest once gave me a little piece of paper on which is written the words: "Behind every cross, hidden for we cannot see him, stands the risen Christ".

Rob Fox

(This item is based on a longer article that recently to appeared in Faith in Business Quarterly)

As an MSE working as a tax adviser, this is a question I frequently ask, and am asked. It has also achieved a high profile in our news over the last few months, as we see the remarkable sight of press, politicians and protesters making common cause to castigate companies accused of tax avoidance. Here I try to cast some light on what is – and isn't – tax avoidance, and suggest an approach Christians can take. This isn't about the theology of taxation so much as how we respond to paying taxes. I add also that all views are my own.

As many readers may recall, I wrote three articles a few years ago about the responsibilities each of the three players in taxation has:

- The government to set a tax policy that is equitable and transparent,
- The tax authority to apply that policy equitably and consistently, and
- The taxpayer to pay such taxes as are properly due.

While the last captures the headlines, all three are factors in tax avoidance. For example, the UK has one of the most complex tax codes in the world. Complexity creates opportunities for avoidance, and makes consistent application of tax law more difficult. As we shall see, there are no clear dividing lines between tax planning and tax avoidance; what one person may see as legitimate tax planning another may see as aggressive tax avoidance. Perception makes a difference.

We will be familiar with Jesus' response to being challenged on whether it is right to pay taxes: 'Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's' (Matthew 22:21, AV). It was of course a loaded question: the taxes

were paid to a foreign and unwelcome power. But whoever was in charge, the people would still have been taxed. Most of us would agree with the proposition that, in principle, taxes benefit us by funding services universally used and by spreading risk. Without tax revenues public services would probably be paid for by usage charges – tending to exclude from access those who cannot afford to pay them. Avoiding taxes directly affects the delivery of public services and long-term economic growth. It distorts markets, is economically unproductive and breaks the link between economic productivity and reward.

Further, to pay the taxes due from us is to participate in the shared endeavour of being 'all in it together' (whether or not we agree with David Cameron). When Paul speaks of us as fellow participants in the body of Christ, he draws directly on the imagery of the body politic in a Greek *polis*.¹ For many years municipal local authorities were known as 'corporations'.

We may disagree with particular taxes, or the rate of tax, or what the revenues are spent on, but few want them to disappear completely. However Jesus' reply also begs two questions: just what *is* due to Caesar, and, in a world where businesses operate across borders, which Caesar do we mean?

What is tax avoidance?

Firstly, just what is tax avoidance? Businesses routinely engage in tax planning. This can be relatively simple, such as ensuring that all available reliefs are used, to the complex issues of charging between corporate group companies as a means of moving profits from one to another. When the group companies are located in many different countries, each with different corporate tax rates and rules, the question of where profits are taxed becomes of particular importance.

Tax planning becomes avoidance when artificial steps are introduced with little or no commercial rationale, but driven by the tax advantage. Even then, some avoidance is 'acceptable' in that it is well known to the taxing authority, which chooses not to challenge

the arrangements. For example, it is common for owner-managed businesses to employ the director-owners on minimum wage, their earnings derived largely from dividends paid on share holdings. Dividends are taxed less heavily than earned income, and are not subject to National Insurance contributions, so it is done to reduce tax liability.

Cross-border charging is known as transfer pricing, and most Western countries have signed up to a set of agreed guidelines on what is fair and reasonable, published by the OECD (Organisation for Economic Cooperation and Development). In simple terms, the guidelines are based on what would be payable in a commercial transaction between two unconnected businesses. Provided transfer pricing is within these guidelines, it is generally seen by governments as legitimate. More on this below.

One of my specialisms in HM Revenue and Customs was combatting VAT avoidance, and it wasn't just large or multinational companies that were 'at it'; colleges, universities and charities were amongst my case load. Sale and lease-back arrangements were a favourite for VAT avoidance some years ago. But, an important point: not everything that might look like avoidance is avoidance. Sale and lease-back is also an effective way of releasing capital to fund investment in the business, a purely commercial driver. By looking at the details of each arrangement it was usually straightforward to identify what was tax driven and what was not.

When clearly artificial arrangements are challenged by HMRC, the Courts are increasingly prepared to take a purposive view of them and to find that the tax consequences are what they would be if the artificial steps are ignored. However litigation is time-consuming, costly and piece-meal – not, perhaps, the most effective way to counter avoidance. The 2013 Budget is planned to include a General Anti-Avoidance Rule (or GAAR); whether it has teeth depends on what it says, the scope and the sanctions.

Avoidance doesn't involve anything that is actually illegal. But just because something is legal, is it moral? There are no clear dividing

lines between what is avoidance and what is legitimate planning, and certainly no agreement on either.

Nonetheless there is a groundswell across the political spectrum that while tax avoidance may be legal, it is not "right" or "fair", especially at a time of austerity. And it's not just the usual voices either that are calling for change: the British and German governments declared recently in favour of strengthening the international agreements around policing company tax.

How big a problem is tax avoidance?

HMRC estimates that in tax year 2010-11 the UK 'tax gap' – the difference between what it expected tax revenues should be and what it actually collected – was £32billion, of which avoidance was £5billion². A not insignificant sum, but to put it into perspective, this is less than 1% of total tax revenues.

Some think this figure is too low. For example, Christian Aid estimates that tax avoidance in the UK is £35bn a year³. Part of the difference can be put down to what is defined as avoidance, part to the methodologies used to calculate the values. The 'real' figure is likely to be between the two, towards the lower estimate.

Much of the recent furore has been about multi-national businesses with large turnovers in the UK, but which pay little or no Corporation Tax (CT) here, bringing accusations of tax avoidance. The businesses concerned point out, not unreasonably, that they do pay large sums in PAYE / NICS, VAT and – in some cases – Excise Duty. But it is Corporation Tax that captures the headlines.

Businesses operating across borders have some choice about where they pay tax on corporate profits, though this choice is seldom based on tax alone. For example, it makes commercial sense for intellectual property rights owned by a multinational to be held by one or two companies within the corporate group (for example, one holding US patents, another European). As the multinational has a wide choice of where these companies should be, they are normally

located in low company tax jurisdictions, such as Delaware (the USA's domestic tax haven) or Luxembourg. Operating companies within the corporate group pay a licence fee to these companies for the use of brand names and trademarks. The level of these payments is often, through transfer pricing, set to transfer profit from the operating countries to the low company tax jurisdiction, reducing the global tax bill. Some call this avoidance, others a normal commercial decision. It can be avoidance when the payments are significantly higher than would be paid to an unconnected third party, or when artificial steps are introduced to move profits to the lowest tax jurisdictions.

In Europe and other OECD countries the level of payments is often agreed with the relevant tax authorities. I'll come to developing countries later. For example, a certain chain of coffee shops in the news recently makes no profit on its UK operations because the coffee is bought from an associated company in the Netherlands, and sold to the UK company at a 20% mark-up. If the mark-up were 10%, for example, the UK company would make a profit and pay Corporation Tax here. But as it stands HMRC is happy that the transfer price falls within the OECD guidelines, so profit is transferred to the Netherlands and – some of it - taxed there. Is this avoidance? Probably not. If there is avoidance in this corporate picture, it is further upstream, involving Delaware (the USA's onshore tax haven) and Bermuda, aimed at avoiding US tax.

Which brings me to another point. None of the three corporate groups interrogated by the Public Accounts Committee (PAC) in the autumn are British; all are US. Two derive profits – at least in part - by hosting advertising on websites. When the supplies giving rise to profits are electronically delivered national borders mean very little. The server from which we download MP3 files or which hosts the search engine we use can be located anywhere in the world that has the right technical infrastructure. Just because we as consumers are here doesn't mean tax on profits falls here.

At the PAC hearing MPs quizzed senior executives on the little Corporation Tax they pay in the UK. Politicians who had formerly worked in business or finance had a good understanding of the language being used (whether or not they understood transfer pricing), but career politicians struggled to understand some of the basics of Corporation Tax. Many could not get past the view that if a sale is made to someone in Britain then lots of Corporation Tax should be paid in Britain.

Some MPs are now suggesting that public sector procurement should consider the corporate behaviour of suppliers, including their attitude to tax avoidance. And some major companies are becoming increasingly concerned about the impact of tax management on their public image and future ability to win contracts. How things look can be as important as how things are. But there is a real risk that some companies could suffer from ill-informed judgements.

Is our tax system fit for purpose?

Tax avoidance isn't new; it's probably been with us as long as taxes. We owe the size of our bricks to a law made to counter avoidance of a brick tax. In the 1860's a well-known producer of marmalade moved production of the condiment to Guernsey to get round increased UK import duty on sugar. And to dispel one myth: Window Tax was avoided by increasing the size of windows so fewer were needed, rather than by bricking them up (and paying brick tax!).

In the developed world governments have developed sophisticated tax administrations and international agreements to manage taxes so that the tax man can pluck the goose without it hissing too much. Even they struggle to update tax codes to reflect rapidly changing technology. It is this inability of tax regimes to keep pace with technology and the increasing inter-relatedness of the global economy that fuels opportunities for and incentives to avoid taxes. As tax adviser Bill Dodwell recently pointed out, 'The wider issue is whether the tax regime operated by the UK and virtually all other countries can still work.' ⁴ And as I observed early on, the UK has one of the most complex tax codes in the world. So, if press, public and politicians perceive that tax avoidance is a major problem, why don't we try 'simple'?

Notwithstanding that the balance of power favours governments in the developed world, avoidance and under-payment of taxes is still seen as a problem. In developing countries, however, it is generally multinationals that have the power to set the terms on which they will be taxed, often using transfer pricing as a lever to negotiate low company tax. In effect they say: 'give us a low rate of tax, or we will move our profits elsewhere.' It is usually better to settle for less than they'd like rather than for nothing.

Competition

One factor too easily overlooked is that businesses are in competition with one another. Any edge they can achieve over their competitors may mean the difference between gaining or losing market share, which in turn is likely to affect profits and jobs, not just its own but in its supply chain. Controlling costs is part of being competitive, and taxes are either absolute costs (such as corporation tax, employer NICs and Customs Duty) or generate compliance costs (such as VAT). If one company in a sector therefore reduces its tax costs by, for example, moving profits to Switzerland and employing its staff through a Guernsey subsidiary to avoid employer NICs, there is pressure on its competitors to make similar arrangements, or risk becoming uncompetitive.

Countries too are often in tax competition with each other, offering 'special' tax deals to foreign companies (or individuals) to relocate for tax purposes. I was seconded to Jersey a few years ago and colleague in the UK asked what it was like working in a tax haven. I replied that whilst a rich Briton could buy residency in Jersey by agreeing to pay at least £100,000 a year in income tax there, a rich non-Briton could live in London for a tax deal with HMRC of less than third of this, so which was the tax haven? Rather more rich Russians have come to London than (less) wealthy Brits have retreated across the Channel.

And company tax? The UK also offers favourable taxation for finance sector companies and London features highly in many lists of top tax avoidance locations globally. A well-known tax avoidance structure for companies is known as the 'double-Irish'. Several prominent

British media and communication companies route profits through Luxembourg to take advantage of miniscule tax rates on offer. And several well-known German companies reside in the Netherlands for tax purposes (as does the odd veteran British rock group), having accepted tax deals.

If governments really are discontented with multinationals' taxation, they could do a great deal more about it. However acting alone risks becoming less competitive and seeing multinationals migrate for tax purposes. For maximum effectiveness, change needs to be international.

A Christian response?

So what can we do as Christians about tax avoidance? Firstly, understand what is and isn't avoidance; be informed

Secondly, change our own behaviour, in an informed way. If we don't like the corporate tax policy of a particular coffee shop chain, supermarket, bank, internet search engine: change to another one. But do some research and think carefully first: is the 'suspect' really avoiding tax, and how? Similarly, put our own house in order. Do we actually pay the amount of tax we should? Have we undeclared income, or allowances we claim but are not entitled to? Again, do we pay 'cash in hand' to get a lower price? Have we considered that the supplier may be evading VAT and / or income tax?

The next is to use our voting and lobbying power to the Government to act to do all it can to limit opportunities for tax avoidance, to reward businesses for not avoiding taxes – in particular taxes in developing countries, and to penalise businesses that do. This is not a novel concept – it is used, for example, to underpin legal requirements for UK businesses not to use corrupt practices to win contracts overseas.

Opportunities would be limited by simplifying the UK's increasingly complex tax code, one of the most complex in the world. Complexity creates more opportunities for tax avoidance, so simplifying taxes offers an effective means of tackling avoidance. The Tax Law

Rewrite Project, on-going since 1997, has seen the wording of tax law simplified, but the volume has increased steadily. In fairness, one of the first acts of the present government was to create the Office of Tax Simplification, staffed by private sector tax professionals and secondees from the Treasury. It has identified over 1,000 features of UK taxation that are obsolete or too little used to be worth retaining, and these are slowly being removed from the statute book. But no big ideas yet.

So a further role we can play is in lobbying for a tax code with far less complexity and therefore opportunities for tax avoidance. For example, we could persuade our government to press for common corporation tax rates across the EU. This would reduce the scope for tax competition between countries by removing low tax jurisdictions from the EU, in turn tending to reduce tax competition between companies. Some countries, such as Luxembourg, may not be happy with this, but agreeing the rate is likely to prove most challenging. It would not be enough simply to equalise rates though: common allowances and deductions would also be needed so that any company resident in the EU has a common tax base as well as rate. We already have something close to this with VAT and Customs duties, so it is practical. But would member states give up sovereignty for the common good? I can hear certain sections of the press screaming already! But isn't the common good something we as Christians value?

Whilst we wish for a world in which everyone and every business willingly pays all the taxes due - whether by the letter and spirit of the law or because it is 'moral' - the most effective way to combat tax avoidance is to reduce the scope for it. Simplifying taxes, radically where necessary, and reducing the number of boundaries to exploit is one way, perhaps the best way, to achieve this.

References and further reading

Articles in 'Ministers-at-Work', the journal of CHRistians In Secular Ministry (available on the CHRISM website):

Dryden, Martin: To see and tell the Christian story – financial haven or

heaven?

Fox, Rob: Tax and Corporate Responsibility

Fox, Rob: Tax and the Tax Authority's Responsibility available at http://www.chrism.org.uk/articles%28title%29.htm

Canary Wharf Chaplaincy

Revd Dr Fiona Stewart-Darling Bishop's Chaplain in Docklands

For the last five years or so the Canary Wharf Chaplaincy has been running an informal group for those working on the Canary Wharf Estate who are ordained (SSM or MSE) or licensed readers and those in training for lay or ordained ministry. The group enables people to reflect together on the challenges and opportunities of being a minister in the work place as well as thinking through possible areas around conflict of interest and how these might be negotiated. Whilst the group generally functions using reflective learning, occasionally outside speakers who are SSMs in other work contexts are invited by the group.

The group currently has members from a number of Diocese including Winchester, Chelmsford, Ely, Guildford and London. It meets 3 or 4 times a year informally over lunch. With increasing numbers of ordinands in particular who are opting to train as SSMs or MSEs this provides a useful place for them to explore and discern their future vocation.

The aim of the group is

 Provide a space where we can explore together what ministry in the work place means in all its differing aspects and contexts.

¹ The Corinthian Body, Dale B. Martin, Yale, 1995, pp.38-39

² NAO Report on the effectiveness of HMRC's anti-avoidance strategy, 21 November 2012, summary, paragraph 1.

³ http://www.christianaid.org.uk/pressoffice/pressreleases/august-2012/british-adults-tax-avoidance-morally-wrong.aspx

³ Dodwell, article in *Tax Adviser*, December 2012.

⁴ http://www.hmrc.gov.uk/stats/corporate tax/corporation-tax-statistics.pdf 31/10/2012

- Help those who feel their vocation is ordination but as an SSM or MSE – how to relate ministry at both ends of the commuter line, where they work and within their local parishes.
- Help those who are preparing for full time stipendiary ministry to think through issues their parishioners will face in the work place.
- Encourage Readers to ingrate their ministry in the work place and in their parish context.
- · Act as a place for confidential mutual support and sharing.

Members of the group have commented that it has given them an opportunity to broaden their understanding of relating their faith in the workplace, others have said that being a Christian in the financial sector is challenging and the group provides a place to ask questions about faith, grapple with issues that arise in the work place and be affirmed in their vocation.

Another member commented, "The group has been a valuable resource during the period of discernment - a real opportunity to meet and discuss and to try to work out what God is calling us to do. It certainly helped me when I came to discuss this with my Diocese and at the Bishops Advisory Panel. The group remains a great source of support as I am now in the process of training for SSM Ministry."

As Chaplain to the Canary Wharf working community I am aware that many people travel some distance to work, hence my writing to you, I am guessing that we probably have people commuting from about 20 dioceses into London daily. I wonder if you have anyone who works in Canary Wharf who may be interested or would benefit from joining this group. Please contact me or ask them to contact me directly.

For further information contact Fiona on: Fiona.stewart-darling@london.anglican.org

MSE stories

'You do what?'

MSE stories from Worcester The Revd Canon Jane Fraser
Dean of NSMs and MSEs, Diocese of Worcester

Anyone whose self-supporting ministry is embedded in the workplace or the local community, without a salary or housing, will be familiar with this response to the realisation that you are, indeed, a 'vicar'. So I was not surprised when the MSEs and NSMs in the Diocese of Worcester voted overwhelmingly to use this as the title of their latest collection of stories.

This collection follows on from the original published in 1997 under the title of 'Nothing Strange' (a reference to the prayer of Christopher Lamb in 'Nothing and no-one is strange to you'). Getting the stories from our Diocesan group was rather like trying to get blood out of a stone as many saw writing about what they were engaged in as a serious distraction from their ministry. However, the effort and the wait were well worth it for here we have a mirror turned on an area of Christian ministry that is freed from the expectations and structure of the traditional parish priest. We have tales from the workplace, in teaching, psychiatry, engineering and sex education; from those in work and those out of work through redundancy or retirement. And we have tales from the parish and community; from traditional parish ministry to innovative initiatives.

The question I have asked myself many times over the period of gestation of this little book is, 'Why did you agree to do this?' It was one of the first tasks that Bishop John Inge gave me when he asked me to become Dean of NSMs and MSEs, as he shared my concern that we seemed to be 'invisible' within the Diocese despite the greater dependence on our ministry within the life of our churches and the on-going ministry of the church as a whole. Those of us who identify as Ministers in Secular Employment are, no doubt, used to bringing our reflection on our work-place ministry into the life and worship of our churches, but does this reflection travel further into those congregations who do not have an MSE in their midst? Those

whose self-supporting ministry is located within their community and parish life often find that their particular calling is little understood by people within or outside their church congregations. This raises the question, 'Does it matter?' I would argue that it does.

There are two strands to this issue. On the one hand we have a diminishing number of stipendiary clergy who may have responsibility for multiple benefices and find the opportunity to expand their ministry and reach out into the wider community limited by the need to 'keep the show on the road', leading worship, offering pastoral ministry and baptising, marrying and burying those within their parish. They are, increasingly, dependent on the support of self-supporting ministers to lead Eucharistic worship and assist in other areas of ministry.

On the other hand we are ministering within a largely secular society where even those who identify as Christian may not be regular (or even infrequent) worshippers. The need to minister beyond the worshipping population is even more pressing than has been the case in the past as MSEs are very much aware..

Both of these developments highlight the need to raise awareness of the varieties of ministry within the church and encourage vocations that fall outside the stereotype of the parish priest. If we are to reach out to those who are not yet members of the body of Christ, we need to speak their language, be in places where they are, understand their needs and aspirations and walk beside them in their journey of faith. We hope that these stories of a small group of self-supporting ministers in our Diocese will help to point the way for any who are thinking about how God may be calling them to serve Him and his church.

These stories reflect the variety of personalities, life styles, patterns of ministry – even of the way we speak of our faith - let alone its expression in what we do. We hope they will continue to reflect the surprise in the title, 'You do what?'

As self-supporting ministers of whatever description, we gift our ministry to the church and are pleased to do so as a response to the love of God and our particular calling as ministers of the gospel. Jesus warned us not to let our right hand know what our left hand is doing. There are times, however, when I believe we should shout aloud what we are doing and I'm sure he would not want to apply this saying to this instance. Is there anyone in CHRISM who has the artistic and creative talent needed to produce an advertisement to challenge Christians to consider a vocation to such ministry?

Copies of the book "You do what?" are be available at the CHRISM Reflective Weekend, or from Phil Aspinall (details inside cover)

Business chaplaincy in Staffordshire

One of our speakers at the CHRISM Conference in Birmingham Ist year was Mo Trudel, a lay chaplain to businesses, part of Lichfield Diocese's Ministry at Work initiative, and launched at the North Staffordshire Chamber of Commerce. Her work offers a chance for executives, managers and staff to offload their concerns in confidence.

Chaplain Mo is based at the Chamber on Festival Park, which has 30 staff and 850 business members, three days a week and is available to meet and talk to those weighed down by anxieties.

Her work brings her into contact with a range of people, from those worried about the effect of changes in their company, such as redundancies, to mums torn between the needs of their business and families and workers struggling to come to terms with personal tragedy.

Most importantly, she stresses, is the fact that Ministry at Work is there for everybody who needs it, regardless of their beliefs.

Mo, a freelance management consultant and personal coach, says she still gets a buzz from the business projects she is involved in but felt called into ministry in the workplace. While working for Advantage West Midlands in Birmingham, she found herself taking part in Christian discussion groups and prayer meetings, but all in the city where she worked, rather than lived.

The mum-of-two said: "In business you sometimes find that people can't offload at home and they carry their worries with them. At work it might be that they have a problem that they can't go to their line manager with. Chief executives and managers are often under an enormous amount of pressure.

"I've spoken to those who have had to make people redundant, someone who found out that a formal grievance had been made against them by a colleague who they thought they had a good relationship with, and one lady I meet up with is just completely frazzled as she tries to get her business off the ground. As a chaplain I am there for those who need someone to talk to."

As a lay chaplain, Mo's role is self-funded. Businesses are being asked to support Ministry at Work with one-off donations or regular sponsorship. It is run in partnership with the Saltbox Christian Centre.

And Mo, who completed her studies at St John's theological college in Nottingham this summer, has lots of ideas to improve the project. "What I would like to do is host a conference here in Stoke-on-Trent looking at where faith and economic development meet," she said.

"It would discuss what it would mean to our economic growth if we brought in faith and spirituality. I'd also like to form a business leaders prayer group which would meet regularly to pray for the business community and region."

According to the charity Mind, one in six workers experience depression, anxiety or stress, costing the UK economy £26 billion a year.

It says 70 million working days are lost every year due to mental ill health, with 10 million working days directly caused by work-related problems.

And Mind's data shows employees who remain in work without the support they need, cost UK businesses up to £15.1 billion a year.

As Mo says, Ministry at Work is not intended to replace professional support, such as relationship or bereavement counselling. "It's not about having all the answers. But while someone is going through a very difficult period in their lives, they've got someone to go through it with

"The word chaplain comes from the Middle Ages and the word capella which referred to the cape or the cloak of a priest.

"The idea being that people in need were enveloped with care and comfort. Chaplains are there for people while they are going through a difficult time. That is the aim of Ministry at Work – to be there for people at their point of need."

Taking the message of Christ into the workplace

Most people find holding down one job a challenge but for the Reverend Adele Phillips there's a double challenge from posts which are very different.

The main focus of Adele's ordained ministry is as a Minister in Secular Employment working within the Criminal Justice System on Tyneside. That means she spends most of her time in a conventional workplace.

She is a qualified solicitor working as a magistrates' legal adviser at Newcastle's Magistrates' Courts and is also attached to Gateshead Parish Team where she takes two or three services a month.

She said: "While this is a fulfilling job, I gradually felt there was something missing, that I should be doing something else as well. I was finally ordained a few years ago.

The role of a Minister in Secular Employment is not always understood even by members of the Church. Adele said, "There are still many who see ministry in secular employment as a bit of a 'hobby'. Not all share the very supportive view of Bishop Mark, the Bishop of Jarrow, who affirms ministry in the workplace and who

actually came to spend a day job-shadowing me to see exactly what I do.

"I am not a part-time priest – there is no such thing. Every hour of my week is spent in ordained ministry. Ordained ministry is not defined by particular tasks which only a priest can perform, it is a sense of being that is taken into every aspect of daily life. This is how the church reaches and relates to the world at large.

"I am the only priest that many of my weekly contacts will ever meet. I am certainly the only priest that most will know to talk to, work with, argue with, experience everyday life with. In a sense it's an onerous thought that people may judge the priesthood, the church and even Christianity by how I behave. My presence dispels the mystique that sometimes can surround ordained ministers. While that was always one of my intentions, it is a huge responsibility.

"Ministry in secular employment can be a lonely ministry. When I take church services I am dressed as a priest and acknowledged as such. This sort of affirmation does not happen in the workplace. Most of the time it is an invisible ministry.

"Being attached to a supportive parish is vital. I am fortunate in being part of the Gateshead Parish Team. My ministry is recognised and supported by my ordained colleagues and by the congregation. I am given the encouragement and space to carry out my ministry at work with relatively few parish responsibilities.

"There is no blueprint for ministry in the workplace, it is very much a case of seeing how it goes. I am amazed and delighted that the more I experience the more I see the need for such ministry. My most important campaign is still progressing – that is to help the church realise not just the validity of ministry in the workplace but its necessity for the life, development and growth of the church itself.

"I work alongside people of all beliefs and no belief. A day does not pass without some conversation about matters of faith – conversation that only happens because people know I am a

priest. My supervising parish priest recently put it thus - your ministry reaches the parts other ministries cannot reach. While this makes me feel somewhat likened to a beer advertisement, I understand and appreciate what he means.

"Importantly, my life at work also impacts on my ministry within Gateshead Parish. It is not a 'one way street'. The church learns about God from the world as well as the world learning of God from the church."

Diary

CHRISM Events in 2013

Reflective weekend

There are still a couiple of places available on the Reflective weekend at Launde Abbey, Leicestershire, 8th – 10th February. This "home-made" reflective weekend is built around the structure of a Eucharist: gathering - confession - word - reflection - credo/creation – intercession - peace – offering - eucharist - dismissal. Reflections, discussions and activities will be led by a range of different CHRISM members.

Launde Abbey is situated in beautiful Leicestershire and Rutland countryside, and provides excellent facilities. There are a number of interesting walks on the doorstep - but please bring walking boots and suitable outdoor clothes. Visit the website for further information: http://www.laundeabbey.org.uk/

The Abbey is on the Rutland/Leicestershire border, within easy reach of Leicester and Peterborough, and accessible from the A47, M1 and A1. Lifts will be arranged from local railway stations.

Cost, from dinner on Friday evening to lunch on Sunday, inclusive is £155 (members); £165 (non-members).

Grants should be available from your Church to cover all or part of the cost – apply now to get their support! Contact: Phil Aspinall. Details in rear cover.

Notice is hereby given that an

Extraordinary General meeting of CHRISM

will take place on Saturday 9^{th} February 2010, at 6.45pm at Launde Abbey.

Agenda:

1. Ratification of the decisions taken at the inquorate AGM in July 2012

<u>Note</u>: the minutes of the 2012 AGM may be obtained fr.om the secretary and will be available at the meeting.

Apologies for absence may be sent to the Secretary at the address below.

margaret.joachim@london.anglican.org

Margaret Joachim, 8 Newburgh Road, London W3 6DQ

Pentecost

International Worker Priest Conference London Pentecost 2013

This year's International Worker Priest conference will be held in England and hosted by CHRISM. Four of us met in Versailles on the 13th October to make the preparations.

So this is an invitation to come and join the delegates for a celebration of Pentecost on the evening of Saturday 18th May at the Royal Foundation of St Katherine in Limehouse. This will be part of a CHRISM event being organised during the day – more details below. We hope you will be able to come and take part.

We promise you a great party, but more importantly an opportunity to meet and learn something about the Worker Priests from around Europe - a response form is included in this Journal, which includes the cost for attendance.

Please also contact Phil if you would be interested to participate as a delegate to the conference.

The preparation group agreed the following theme:

Growth - Austerity

These words appear very often in the political life of today. Our governments impose austerity in order to protect growth.

- 1. Growth for some. For whom? Austerity for others. For whom?
- 2. For a new distribution of wealth.
 - what struggles and what outcomes do we see?
 - how does our spirituality as worker priests/MSEs move us to participate in it?
 - · what criteria do we have for well-being?
- 3. Our hope: Jesus promised "life in all its fullness" (John 10 v10)

How do we understand this fullness for all peoples?

As usual, each delegation is asked to prepare a written contribution – which provides a rich resource. It is hoped that these papers will contain the ideas from the different groups and countries, but also the ideas of individual contributors. So, even if you are not able to join us at the Pentecost weekend, please send Phil your contribution under the theme above – to arrive by 1st March. Even the smallest thought or reflection will be of value.

In order to support the attendance of our colleagues from around Europe, we need to raise funding for this event. So please consider if you would be willing to make a donation, and contact Phil Aspinall. And please remember to Gift Aid your donation to add to its value if you are a UK tax-payer.

For more information, please contact phil.aspinall@arcadis-uk.com Phil Aspinall, CHRISM International Officer

A New Pattern of Priesthood

An invitation to all CHRISM Members to join a celebration and consultation on Self-Supporting Ministry.

18th May 2013, Southwark Cathedral

Organized and supported by the Church of England's Ministry Division, the Diocese of Southwark and the South East Institute for Theological Education.

2013 will be the 50th anniversary of the first ordinations of self-supporting clergy in the Church of England working within the new provision for this made by changes to the Canons in 1959. These clergy were graduates of the Southwark Ordination Course (SOC), a pioneering initiative of Bishop Mervyn Stockwood, which subsequently became part of the South East Institute for Theological Education. This anniversary provides a welcome and timely opportunity both to celebrate the past and reflect on the future of self-supporting ordained ministry in its many forms. 2013 will also be the 100th anniversary of the Church of England's Ministry Division, while self-supporting ministry is emerging as a key area for engagement across the Church of England as it responds to the priority to 're-imagine ministry' set for the current quinquennium of the General Synod.

You are invited on Saturday 18th May to join the celebrations:

- a special thanksgiving Eucharist in the morning, beginning at 11 a.m., that will encompass a number of reflections on selfsupporting ministry',
- an opportunity for everyone attending to meet over lunch,
- an ecumenical forum on Self Supporting Ministry, hosted by CHRISM, under the theme "Hearing our Voices" to allow us to explore and share our experiences of our work as our ministry.

In the evening you are then invited to join the European Worker Priests for a Pentecost celebration at St Katherine's, Limehouse (see previous item).

In parallel with the afternoon event there will be a formal consultation for invited delegates that will engage with current challenges for ministry policy at national and diocesan level. We encourage CHRISM members to speak to their own diocesan SSM Officer if interested in being delegates.

The title of the event is taken from a phrase in Mervyn Stockwood's address to the Diocesan Conference in 1959 introducing the SOC project, and explaining that: 'When they have reached ordination level, these men may become curates in the ordinary way, or they may feel that they can be of greater use if they remain where they are and discover their way to a new pattern of priesthood.'

While there had been a number of important experiments in self-supporting ministry prior to 1963, including people inspired by the worker-priest movement in continental Roman Catholicism, the ordination of clergy to self-supporting title posts with full support and recognition from the institutional church was a very significant development for the Church of England. By 2011, close to half of all clergy ordained in the Church of England were ordained to self-supporting posts (240 out of 504). Many of them see their situation in paid work as a major focus for their Christian ministry alongside involvement in the life of a local parish, while it is increasingly common for clergy to move between stipendiary, sector ministry and self-supporting posts.

Please use the flyer in this Journal to indicate your interest in joining in the celebration, or contact Phil Aspinall if you would like more details.

CHRISM Conference 2013

This will be a day event, at Carr's Lane Church, Birmingham, on Saturday 14 September, from 11.00 to 17.00. Full details will be in the April edition.

Carr's Lane Church is 10 minutes' walk away from New Street and Snow Hill rail stations, and even closer to Moor Street.

Put the date in your diary now!

Ridley Hall conference

As you plan your diary for 2013, please consider attending the Dilemmas in Business conference at Ridley Hall, Cambridge, from April 12 to 14. Great speakers, great fellowship, and lots of food for thought which could really help those of you wrestling with knotty organisational challenges. Alternatively, there may be businesspeople you know who would be really interested - please publicise among your range of contacts.

For full details and online booking see: www.faith-in-business.org/programme.html

Subscriptions – a reminder

Many thanks to all those who have already paid their 2013 subscription. One thing I've noticed from the standing order payments as they come in is that a number of members are paying amounts lower than the current subscription. This is therefore a request to check how much you are paying and if necessary increase the amount to the appropriate current subscription rate.

The Annual Subscription is currently as follows:

Individuals in employment: £35

Retired and unemployed individuals: £25

Students: £10 (for a maximum of three years).

And finally ...

On their way to get married, a young couple were involved in a fatal car accident. They found themselves sitting outside the Pearly Gates waiting for St. Peter to process them into Heaven.

While waiting, they began to wonder: could they possibly get married in Heaven? So when St. Peter arrived they asked him if they could.

St. Peter said, "I don't know. This is the first time anyone has asked. Let me go find out," and he left.

The couple sat and waited for an answer ... for a couple of months. While they waited, they discussed the pros and cons. If they were allowed to get married in Heaven, should they get married, what with the eternal aspect of it all? "What if it doesn't work? Are we stuck in Heaven together forever?"

Another month passed and St. Peter finally returned, looking somewhat bedraggled.

"Yes," he informed the couple, "You can get married in Heaven."

"Great!" said the couple. "But we were just wondering; what if things don't work out? Could we also get a divorce in Heaven?"

St. Peter, red-faced with anger, slammed his clipboard on the ground.

"What's wrong?" asked the frightened couple.

"OH, COME ON!!!" St. Peter shouted. "It took me 3 months to find a priest up here! Do you have ANY idea how long it'll take to find a lawyer?"

CHRISM Committee members:

Moderators

Wendy White 6 St Bee's Road, Bolton, Lancs, BL2 2NL Retail store manager wenwhite@live.co.uk 01204 525732

Willowbank, Hawkley, Nr Liss, Hampshire, GU33 6NF Lyn Page

lyn.page@willow-bank.co.uk 01730 827334 Retired IT architect 1 Bye Mead, Emerson's Green, Bristol BS16 7DL **Sue Cossev**

Insurance underwriter sue.cossev@vahoo.co.uk 0117 957 4267

Secretary

Margaret Joachim 8 Newburgh Road, London W3 6DQ

Manager, IT services margaret.ioachim@london.anglican.org 0208 723 4514

Treasurer

36 Norman Road, Stalybridge, Cheshire, SK15 1LY Rob Fox

Tax Adviser rob.fox36@gmail.com 0161 338 8481

Journal Editor

Rob Fox 36 Norman Road, Stalybridge, Cheshire, SK15 1LY

rob.fox36@gmail.com 0161 338 8481 Tax Adviser

Committee Members

Ruth Brothwell Foxgrove, Burnt Common Lane, Ripley, Guildford,

GU23 6HD. ruthbrothwell@yahoo.co.uk Supply chain manager

Phil Aspinall 139 Wiltshire Court, Nod Rise, Coventry, CV5 7JP Process risk consultant phil.aspinall@vectragroup.co.uk 024 7646 7509 5 Halfway Cottages, Bath road, Newbury, RG20 8NG **Margaret Yates**

Senior Lecturer in Medieval History m.h.yates@reading.ac.uk 01488 658092

Web Master

Mont Ube House, St Clement, Jersey, JE2 6QT Martin Dryden

Director, Finance Co mont.ube@jerseymail.co.uk

Patron

The Most Revd and Rt Hon Dr Rowan Williams, Archbishop of Canterbury

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