

THE PRESBYTERIAN CHURCH IN IRELAND
ANNUAL REPORT
For the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Irish Presbyterianism has its origins in Scottish migrations to Ulster in the early seventeenth century. The first presbytery was formed in 1642 by chaplains of a Scottish army, who had come to Ireland because of an Irish Catholic rebellion. In spite of this and later Catholic uprisings and the hostility of the established Anglican Church, Presbyterianism put down strong roots in Ireland before the end of the seventeenth century.

In the eighteenth century it was weakened by emigration to colonial America and by division over subscription to the Westminster formularies, which encouraged Scottish Covenanters and Seceders to form congregations and presbyteries in Ulster. The restoration of subscription in 1835 led to union with the Seceders in 1840 to form the General Assembly of the Presbyterian Church in Ireland.

Today the Irish Presbyterian Church has 530 congregations in 19 presbyteries throughout Ireland with almost 200,000 members.

The word 'Presbyterian' describes the form of our Church government which emphasises the individual and corporate responsibility of members. Ministers and members share in the organising and running of every aspect of the Church's work. At a congregational level this means the provision of worship and teaching along with pastoral care while the corporate work of the Church involves social action, evangelism, mission at home and overseas, training of ministers and working with young people and children.

The Presbyterian Church in Ireland is governed by Presbyters (or elders) in representative assemblies, otherwise known as courts of the Church. These courts comprise Kirk Sessions (in each congregation), Presbyteries and the General Assembly.

Kirk Sessions

The Kirk Session is the governing body of a congregation in its Christian calling, overseeing and promoting the spiritual interest of the congregation and of persons not connected with any congregation within its bounds. The Kirk Sessions delegates the administration of its temporal affairs, such as finance, property and personnel matters to the Congregational Committee. A Kirk Sessions membership will include the ordained minister and ruling elders. To be chosen for the office of the eldership a person must be a voting member of the congregations and a regular attendant on its ordinances. The Congregational Committee consists of the members of the Kirk Session and those elected by the congregation. Each congregation of the Presbyterian Church in Ireland is a separate charity in its own right and while the financial statement of the General Assembly of the Presbyterian Church in Ireland includes contributions by congregations to central appeal and assessments they do not incorporate the financial statements of each congregation.

Presbyteries

A Presbytery is the body primarily responsible for corporate oversight of the congregations assigned to it by the General Assembly and of the ministers and elders connected with it as well as the advancement of Christ's kingdom generally within its bounds.

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Presbyteries mainly consist of the ministers in active duty of congregations assigned to it by the General Assembly, those who have retired from active ministerial duty together with an elder appointed by the Kirk Session of each congregation. Each Presbytery is a charity in its own right and the accounts of the General Assembly do not incorporate the financial statements of each Presbytery.

The General Assembly

The General Assembly is the supreme legislative, administrative and judicial authority of the Church. It deliberates upon and superintends matters which concern the whole Church in its doctrine, worship, witness, discipline and government. The General Assembly mainly consists of the ministers in active duty of each congregation and a ruling elder appointed by the Kirk Session of each established congregation. In addition, Chaplains, Associate Ministers, certain ex-officio members and General Assembly appointed elders are also the members of the General Assembly.

The General Assembly was normally constituted during the first week in June each year but for a trial period of 5 years from 2022 has been moved to later in the month. At the conclusion of its business it is dissolved. During the year the work of the General Assembly is undertaken by a number of Commissions and Councils which it has established. Details of the responsibilities of Commissions and Councils are provided in the section on Objectives and Activities.

The members of the General Assembly's General Council act as the Charity Trustees for the purposes of registration with the Charity Commission for Northern Ireland. The membership of the General Council is set out in Para 272(1) of The Code and consists of the Moderator, Clerk and Deputy Clerk of the General Assembly, Council Convener, Conveners of the Council Committees, Financial Secretary, preceding two Moderators, preceding Clerk of Assembly, Conveners of Councils and Commissions, Clerks of Presbytery, one direct nominee from each Presbytery and nine nominees of the Nominations Committee.

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Charity Trustees

The following were members of the General Council on the date these financial statements were approved or had served on the Council during the reporting period.

Allen, Rev TD	Johnston, Rev B (<i>Appointed 25/06/2022</i>)
Andrews, Rev JJ	Kane, Rev DJ
Beattie, Rev JA	Kennedy, Mr RJ
Best, Rev GE	Kennedy-Ritchie, Rev L (<i>Resigned 25/06/2022</i>)
Bole, Mr J (<i>Resigned 25/06/2022</i>)	Kirkpatrick, Rev Dr J
Boyd, Rev J	Linkens, Rev PE
Brice, Rev DW	Livingstone, Mr TJ
Brownlow, Rev D (<i>Appointed 25/06/2022</i>)	Long, Mr T
Bruce, Rt. Rev Dr DJ	Mackarel, Rev GJ
Burnside, Rev MR	Mackay Rev RMcM
Cameron, Rev NAL	McCaughan, Rev JA
Campbell Rev WG	McCleary, Mr JD
Copeland, Mr J	McClure, Rev Dr CD
Cowan, Rev Dr MC	McCormick, Rev Dr TJ
Craig, Rev ND (<i>Resigned 25/06/2022</i>)	McCracken, Rev S (<i>Appointed 25/06/2022</i>)
Crowe, Mr DA	McCullough, Rev NJ
Crowe, Rev KDW	McLernon, Rev RA
Currie, Rev MJO	McNeely, Very Rev Dr JNI
Curry Rev Dr JA	McNeill Rev T (<i>Appointed 25/06/2022</i>)
Deering, Rev C (<i>Appointed 24/03/2022</i>)	Moffett, Rev RA
Dunlop, Rev AJ	Moore, Rev SP
Edwards. Rev DTR	Morrison, Rev TC
Ferguson, Mr S	Orr, Rev RN (<i>Resigned 24/03/2022</i>)
Finlay, Rev SA	Patton, Very Rev Dr WD
Flaherty, Rev JH	Paul, Rev DJ (<i>Resigned 25/06/2022</i>)
Freeburn Rev H (<i>Appointed 25/06/2022</i>)	Poynton, Mrs C
Gamble, Rev EP	Sellar, Very Rev Dr FP
Gault, Rev MS	Simpson, Rev GJ
Graham, Rev K (<i>Appointed 25/06/2022</i>)	Spratt, Rev DM
Greer, Rev TWA	Stanfield, Rev M
Gregg, Rev RD (<i>Resigned 25/06/2022</i>)	Thompson, Rev AJ
Gribben, Rev TD	Thomson, Mr DW
Hampton, Mr M	Watson, Mr W
Hanna, Mr J (<i>Resigned 25/06/2022</i>)	Webster, Rev LW
Heenan, Mrs A	White, Mrs Anne
Henry, Very Rev Dr WJ	Wilson, Mr C
Herron, Rev R	
Hughes, Rev Dr SE (<i>Resigned 25/06/2022</i>)	

The Charity Trustees do not receive any remuneration for acting in that capacity or as members of the General Council although they are entitled to claim expenses in connection with their attendance at meetings. The General Council seeks through a process on ongoing training and education to ensure all members are fully aware of their responsibilities and the role of the Council as set out in The Code.

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The Trustees of the Presbyterian Church in Ireland

The Trustees of the Presbyterian Church in Ireland are a body incorporated under Royal Charter in 1871, with powers and duties regulated by the Irish Presbyterian Church Act 1871 and the Irish Presbyterian Church Act 1901, for management of certain trust properties (including investments) for the Church and other purposes. Individual Trustees must be members, of at least two years standing of a congregation in the Presbyterian Church in Ireland and are appointed by a vote of the General Assembly. The Trustees act as holding trustees for property owned by the General Assembly.

The Code

“The Code” is the book of the constitution and government of the Presbyterian Church in Ireland and the current version is dated 9 June 2017.

MISSION STATEMENT

The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

This is an extract from the Mission Statement received by the General Assembly in June 1992 at its meeting to mark the 350th anniversary of the establishment of the first Presbytery in Ireland.

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OBJECTIVES AND ACTIVITIES

The General Assembly governance structures consist of a number of Commissions and Councils which, on its behalf, are responsible for different aspects of the Church's work. The notes to the Statement of Financial Activities analyses the Church's charitable activities under each Council.

The Linkage Commission is responsible for granting "leave to call" and setting associated terms where a ministerial vacancy has arisen in a congregation. It is also responsible for setting terms for the dissolution, amalgamation or linkage of congregations. It regulates the appointment of additional pastoral personnel and auxiliary ministers in congregations, reviews stipends and sets figures for ministerial expenses and certain fees, and oversees matters to do with church architecture and manses.

The Judicial Commission along with its related Special Commission and Applications Commission is responsible for dealing with any cases of appeal or reference or any other matter which may be referred to it under or by virtue of The Code.

The General Council deals with exceptional matters affecting public interest or the general work of the Church as may arise and require action between meetings of the General Assembly. It has a role in coordinating the work of other Councils and is responsible for effectively communicating the Assembly views both within and beyond the Church. It facilitates the process of nominations to Councils, orders the business of the General Assembly at its annual meeting, draws up priorities for the work of the General Assembly, prepares general Church policy or statements on Doctrine, develops relationships with other Churches and ensures that support services are being provided to Councils effectively and efficiently.

It provides support services for the other Councils, which includes personnel, finance, information technology, creative production and certain property support. It is specifically responsible for the management of and contractual arrangements in respect of all personnel employed by the General Assembly and overseeing the finances of the Church which includes the administration of a number of Funds including the United Appeal through which the Church collectively supports Missions and funds the work of a number of General Assembly Councils. The General Council acts as charity trustee for the General Assembly.

Council for Public Affairs is responsible for identifying current issues which the Church needs to address, helping to develop the Church's thinking in these areas and communicating the General Assembly's views in the public square. It also seeks to develop relationships with the Westminster and Dublin governments and makes representations to them on behalf of the Church and responding to consultations from them. The Council is also responsible for providing nominations to education and other state bodies where the Church is a stakeholder.

Council for Training in Ministry is responsible for the selection, training and on-going development of ministers, for the pastoral care of manse families, the selection training and ongoing development of auxiliary ministers and accredited preachers, selection and training of deaconesses, management of Union Theological College and for the reception of ministers and licentiates from other churches. It also provides a conciliation service.

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Council for Congregational Life and Witness seeks to support the ongoing life and witness of congregations in their work with all age groups, through casting vision, assisting in development, offering training, providing and signposting models of good practice and resourcing in the areas of worship, discipleship, nurturing and teaching, pastoral care, evangelism and outreach in the community, co-operative working with others, involvement in global mission and leadership. It is responsible for the strategic development of Youth and Children's ministry, ministry among women, young adults' ministry, support for the family and marriage and counseling services. It also aims to build supportive links with local schools, support Christians in the workplace and be proactive in the work of good relations. It aims to provide support to congregations in the areas of finance, health and safety and personnel matters.

Council for Mission in Ireland seeks to develop strategic priorities in all-age mission in Ireland, considers new church developments and planting, oversee all aspects of the work of Home and Irish Mission, the deployments and support of deaconesses, supports chaplaincy in the Forces, Hospitals, Hospices and Prisons and supports mission and ministry in Universities and Colleges.

Council for Global Mission seeks to supervise the overseas mission of the Church, to develop a strategy on mission overseas, including partnerships with overseas Churches and the sending of personnel to serve overseas. It aims to promote world development issues and leads the thinking on issues of global concern such as the environment, world faiths, inter-cultural and international relations.

Council for Social Witness is responsible for delivering an effective social care service on behalf of the Church and to the wider community in partnership with appropriate organisations in the areas of older people services including residential care, disability services, criminal justice and substance abuse. It oversees policy development and administration of the Church "Taking Care" programme for the protection of children and vulnerable adults.

Councils carry out their remits through a range of Committees, Task Groups and Panels.

Councils, in fulfilling their responsibilities, may provide grant assistance to congregations of the Presbyterian Church in Ireland or to externally related agencies as approved by the supervising Council or the General Assembly.

All members of Councils, Committees, Task Groups and Panels offer their services on a voluntary basis and the Church acknowledges with gratitude those who service the Church in this way. Members are entitled to claim expenses incurred in coming to meetings. Members of Councils and Committees are detailed in the Directory of the General Assembly which is available from Assembly Buildings.

The Trustees of the Presbyterian Church in Ireland are charged with the management of the following funds:

The Commutation Fund was established under the Irish Presbyterian Church Act 1871 and is governed by sections 1 to 33 of that Act. Investments are managed as provided for by a deed dated 18 July 1870, the income of which is to be paid to the Sustentation Fund for the benefit of Ministers. The Fund invests in Government Securities, Equities and Ground Rents with the objective of maximising growth and increasing annual income.

The Non-Participating Trusts Fund represents 7 individual trusts which do not participate in the General Investment Fund. Each Trust has its own identity and investments which the Trustees administer in accordance with the terms of the respective trust deeds.

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The Magee Fund was established when Magee University College, Londonderry was closed and the assets transferred to the fund which was established by a Court Order of 7 May, 1974. The Order required the Trustees to manage the assets of the Fund under the exclusive control of the General Assembly and subject to the advice and direction of the Scheme Committee to further the provision of training and education for the work of the Church at Union College.

The Tops Wilson Trust Fund is administered in accordance with the terms of a scheme made by the Department of Finance and Personnel for Northern Ireland dated 1 September 1982 founded by the will of James Wilson late of The Tops, Raphoe.

The Fire Insurance Trust Fund is administered in accordance with a scheme dated 24 February 1934 which is derived from the assets of the Fire Insurance Trust Limited, a company which has been wound up.

The Fortune Mission Bequest is administered in accordance with the terms of a scheme dated 5 August 1869 founded by the will of Alexander Fortune and the estate and funds belonging thereto.

The Lindsay Memorial Fund was established in 1997 from the residuary estate of Mr John Kennedy Lindsay, late of Beechvale, Ballycraigy, Newtownabbey. The Fund was established in memory of his parents William Gray Lindsay and Mary Lindsay, his brother Rev Dr. William Robert Lindsay, his sister Dr Janet Margaret Martha Lindsay and himself.

The Fund is to be used for charitable purposes in connection with the education and training of persons of integrity and excellent character domiciled in any part of Africa who wish to study at a school, college or university in the United Kingdom and who have promised to undertake, for not less than five years, employment in Africa approved for each beneficiary individually by the Trustees of the Presbyterian Church in Ireland.

The Scott Benevolent Fund was established in 1938 from a bequest of Mr F W Scott, late of La Vista Avenue, Sutton, Co. Dublin. The purpose of the Fund is to provide financial assistance to such persons being members of the Presbyterian Church in Ireland as are in necessitous circumstances, and for whom, in the opinion of the Trustees, adequate provision cannot properly be made from other funds of the Church.

The Crescent Loan Fund was established following the sale of the Crescent Church premises in 1975. Sixty percent of the sales proceeds were placed in this Fund from which congregations, with short-term financial problems, could be granted interest free or low interest loans.

Familybooks Limited was a Christian bookshop operating within the Spires Mall in Assembly Buildings. The Trustees of the Presbyterian Church in Ireland were the sole shareholder. In 2003 the business of Familybooks Limited was sold and the proceeds were being held by the Trustees, pending a decision on whether, at some stage in the future, another bookshop should be established. During 2007 it was agreed to distribute part of the proceeds to the Incidental Fund of the General Assembly of the Presbyterian Church in Ireland, which provided some of the initial capital investment. The remainder of the proceeds are being retained by the Trustees of the Presbyterian Church in Ireland to be used as a fund for the production of suitable resources to assist congregations in their mission and ministry.

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FSR Hall Fund During 2010 the Trustees took over as Trustees of the FSR Hall Fund from the Northern Bank Executor and Trustee Company Limited. A Sum of £68,100 was received and in accordance with the terms of the Trust the income is to be applied for the benefit of the Presbyterian Residential Trust.

The Trustees Discretionary Fund is represented by bequests received which either do not specify how the funds are to be applied or have been left to be used at the Trustees discretion. The Trustees present policy is to invest such bequests in the General Investment Fund until some specific charitable activity is identified which, in the view of the Trustees, merits immediate financial support. Income from the investments in the Trustees Discretionary Fund is distributed annually by the Trustees on the basis of requests made from the various Councils and Agencies of the General Assembly of the Presbyterian Church in Ireland and to other charitable activities identified by the Trustees.

The Sir Thomas McClure Trust Fund. During 2017 the Trustees were approached by the Trustees of the Sir Thomas McClure Trust Fund to take over as trustee of the Fund. The permission of the Charity Commission for Northern Ireland was sought and permission to transfer the Fund granted. The Fund was established by the Will, and codicils thereto, of Sir Thomas McClure, Bart. who died on 19 January 1893 and under the terms of the will, the income is to be distributed as follows:

- Three quarters towards the support, maintenance, promotion or advancement at home or abroad of the cause of religion and education in conformity with the principles of The Presbyterian Church in Ireland. The Trustees current practice is to support certain students for the Presbyterian ministry and other Presbyterian agencies who grant scholarships.
- One quarter towards the support, maintenance, promotion or advancement at home of the cause of religion and education whether connected with The Presbyterian Church in Ireland or not.

The Local Bible Fund. During 2017 the Trustees were approached by the Local Bible Fund Committee to take over the management of the Fund. The permission of the Charity Commission for Northern Ireland was sought and permission to transfer the Fund granted.

The Local Bible Fund was set up under a scheme approved and adopted by the Court of Chancery under an order dated 12 February 1929.

- To supply Bibles, New Testaments, Psalters and Hymnaries as used and authorised by the Presbyterian Church in Ireland, to Churches, Mission Halls, Sabbath Schools, and other religious organisations and societies in Ireland in connection with the said Presbyterian Church in Ireland.
- To supply Bibles, New Testaments, Psalters and Hymnaries as used and authorised by the Presbyterian Church in Ireland to individuals or families in Ireland, members or adherents of said Church.
- To supply Bibles, New Testaments, Psalters and Hymnaries, or other religious literature, as prizes in Sabbath Schools, Bible Classes, Guilds, or other similar organisations in connection with said Church in Ireland, and as prizes for religious knowledge to Presbyterian pupils in Public Elementary Schools in Ireland.

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The John Getty Will Trust. *On 19 March 2021 the Charity Commission for Northern Ireland approved a Cy-Pres scheme relating to amendment of the trusts and administration of the John Getty Will Trust. Under the scheme the Trustees of the Presbyterian Church in Ireland as incorporated under Royal Charter pursuant to the Irish Presbyterian Church Act 1871, were formally confirmed as the trustees of the Trust with responsibility to apply the income and capital of the Trust in such proportions as from time to time seems appropriate to*

- *The work of the Presbyterian Church in Ireland in mission in Ireland*
- *The work of the Presbyterian Church in Ireland in global mission*
- *The 1996 Review Fund of the Presbyterian Church in Ireland*
- *Belfast City Mission*

Other Trust Funds *managed by the Trustees in accordance with their terms include:*

Elizabeth Guthrie Gass	James McMaster
Miss Ida Mary McKeown	Miss Irene Scott
Mr Victor Morrow	Mrs A M Davidson Trust
Mrs GGDS Tuite	Mrs Janet Farquharson Estate
Mrs Margaret Hilary Simpson	Mrs Maria Hurst Smyth
Sir Wm V McCleery Estate	Sloan Education Gift
Stranahan Trust	Thomas Boyle Trust
McMullen Estate	Florence Beatrice Jamison

All other Trust Funds are invested in the General Investment Fund and the income distributed annually in accordance with the term of the bequest.

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ACHIEVEMENTS AND PERFORMANCE

The Linkage Commission

- During 2022, the Commission met on nine occasions.
- The Commission responded to requests from 43 congregations concerning proposals for adjustment to their property, including sales and purchases.
- Leave to Call a Minister was issued to 40 congregations, and an Associate Minister to 2 congregations.
- Nine ministers were nominated, or had their nomination renewed as Stated Supply to vacant congregations.
- Permission was granted for the creation, extension or alteration 39 Additional Pastoral Personnel.
- The Commission adopted recommended salary scales for Additional Pastoral Personnel posts
- The Commission extended the Tenure Review in one congregation.
- The Terms of the merger of Dromore (Route) with Drumreagh, and First and Second Islandmagee were agreed.
- The terms of the dissolution of Townsend Street were agreed.

The Judicial Commission

During 2022 the Commission fulfilled its remit by:

- dealing as required with a small number of judicial cases, either by reference or through appeal; and
- continuing the process, as instructed by the General Assembly, to republish the Code. This involves a complete updating and rewriting and will be a process that runs over several years (last republishing was in 1980).

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The General Council

During the last few years much of the work of the General Council was focused on providing advice to congregations in Northern Ireland and the Republic of Ireland on the relevant jurisdictions' Covid-19 restrictions all of which was informed by regular meetings of Church leaders with various government ministers and officials. During this period it was necessary to suspend the normal series of meetings and each Council established a Standing Committee with delegated powers to undertake any essential business, the General Council Standing Committee having the important role of coordination in regard to all the other standing committees.

The General Council confirmed at the start of April 2022 that most of the remaining restrictions on congregational life could be lifted and that the various General Assembly Councils and Committees should resumed their normal schedule of meetings.

Following agreement at the General Assembly in October 2021 a revised timing for the 2022 to 2026 General Assemblies is in place and rather than meeting during the first week in June it will be held later in the month. The General Assembly in 2023 will be held from Wednesday 21 to Saturday 25 June 2023.

During 2022 the Council received a range of reports from its Committees including its Business Committee on arrangements for the General Assembly, its Nominations Committee on membership of Councils and Committees and from its Inter-Church Relation Committee on matters of mutual interest. It also received a report from its United Appeal Committee and made recommendations to the General Assembly regarding the level of the annual United Appeal for Mission to congregations which fund much of the work of the various General Assembly Councils. The Appeal for 2022 was £3,300,000 and for 2023 is £3,500,000. Support for this Appeal continues to be very encouraging. The Council through Its Support Service Committee approved resolutions regarding the rates of congregational assessment and the level of increases to salaries and stipends for 2023. The Council also received reports from a number of its Task Group including a review of communications, pastoral leadership and of the response to the Covid-19 pandemic and the lessons to be learned for the Church's ongoing governance arrangements. On a few occasions the General Council has acted with delegated authority from the General Assembly, to take necessary decisions between the annual Assembly meetings, where this has proved necessary.

Where necessary the General Council also co-ordinates the work of the various General Assembly Councils and its members act as the Charity Trustees for the Presbyterian Church in Ireland, approving the annual accounts and through its key office bearers attending to the annual returns to the Charity Regulators in both Northern Ireland and the Republic of Ireland.

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Council for Public Affairs

While Covid-19 restrictions were beginning to lift at the start of the year, they continued to have an impact on the Council's activity. The ability to continue to engage via online means proved to be a useful form of communication throughout the year, particularly for those who would otherwise be travelling long distances. The Council continued to identify topical issues which the Church needed to address and develop its thinking including education-related matters; new Westminster legislation on legacy and dealing with the past; the cost of living crisis; and the implementation of abortion legislation.

In January 2022, through the State Education Committee, the Council hosted a major conference on education where over 100 teachers, senior leaders and school governors and other education professionals from across PCI came together for *PCI Talks Education: A vision for the future in Northern Ireland*. The conference helped to inform PCI's submission to the Independent Review of Education which published an interim report in October 2022. The Transferor Representatives' Council continues to be the main vehicle through which PCI engages on matters of education policy in conjunction with the Methodist Church in Ireland and the Church of Ireland. Dr Andy Brown, convener of the State Education Committee took on the role of TRC Chair in September, and in the following months TRC representatives met with the education spokespersons of the main political parties. TRC continues to monitor developments in religious education and on the provision of collective worship.

Following on from the "On These Steps" event held in Union Theological College in September 2021 to mark the centenary of Northern Ireland and partition of the island of Ireland, the Council embarked on a series of follow-up seminars called "Beyond These Steps" engaging with loyalist communities, young adults and those living and working around the border. These events, supported by the Department for Foreign Affairs Reconciliation Fund, culminated in a seminar with Council Conveners and Secretaries where the findings of the listening event were shared. Copies of the Council's book *Considering Grace* which documents the stories of Presbyterian people during the Troubles were distributed to MLAs prior to the election in May 2022.

PCI has had a number of strategic engagements with the PSNI from the level of Moderator and Chief Constable, through to local clergy and neighbourhood policing teams. These have been positive engagements which have provided opportunity to offer support and also share concerns

The Council has been represented on a number of inter-church working groups dealing through the Irish Council of Churches including on legacy and joint research projects with Dublin City University's Centre for Religion, Human Values and International Relations. The Council has also participated in engagement events organised by Evangelical Alliance NI on the cost of living crisis.

In October the Council presented to a special Seanad committee in the Oireachtas which was considering the constitutional future of the island of Ireland, along with representatives from the Methodist Church in Ireland.

The Council worked throughout the year to develop relationships with elected representatives and others in civic society, writing to and arranging meetings with MPs, TDs and MLAs to communicate the Church's views on a range of issues. The Council has also responded to a range of policy and legislative consultations in both Northern Ireland and the Republic of Ireland.

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Council for Training in Ministry

The Council for Training in Ministry has responsibility for Union Theological College whose primary role is to prepare students for the ministry of the Presbyterian Church in Ireland.

The College Faculty, under the auspices of The Presbyterian Theological Faculty, Ireland, continues to develop a number of postgraduate degree and diploma programmes, most of may be completed online. These operate in line with all the expectations of the UK Quality Code. The College also offers an undergraduate programme validated by St Mary's University, Twickenham.

During 2022 the Head of Academic Administration retired, prompting a revised staffing structure.

During 2022 the Council continued to select and train candidates for the ordained ministry. At 31 December 2022, 23 ministerial students were in training in Union Theological College and none elsewhere. The Council oversaw the training of 17 trainees who had completed their academic studies and were assisting in congregations. There were 74 Ministers who had been recently ordained and took part in post-ordination training. The course for ministers approaching retirement, and their spouses, was held in November with 20 people in total attending. In addition, two student deaconesses continue their training in 2022.

12 Accredited Preachers successfully completed courses of training.

The Council provided a Conciliation Service which, in 2022 included making available 32 men and women trained in conciliation. There were six cases active at some point in 2022. Training courses were delivered to Kirk Sessions, licentiates and others.

Five ministers transferring from other denominations served as assistant ministers during the year with one new applications as transferring minister being received. Twenty-seven recommendations concerning Licentiates not serving an assistantship and Ministers without charge were made to the General Assembly. No requests for permission to preach in a vacancy were made.

The Council continues to seek to develop all aspects of its work and is continually monitoring and reviewing its performance.

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Council for Congregational Life and Witness

During 2022 the Council continued to envision, equip and enable congregations to develop their lives as communities of faith and to play their part in God's mission in their local neighbourhoods, wider society and the world. Essentially the activity of the Council during 2022 unfolded in three distinct phases in response to changing conditions in churches on the ground.

The first part of the year from January to April saw significant continuing restrictions on congregational activity. In this phase the Council continued to accompany and support congregations in sustaining basic ministries and creatively reshaping other activities. A lot of this activity was in digital format.

The second part of the year from May to August saw the removal of restrictions relating to the pandemic. In this period the Council held a series of regional events entitled 'Coming Back, Going Forward' which helped congregations to grapple with the realities of the impact of the pandemic and prepare for recommencing the new church year in September. A scaled back summer team programme for young people was also recommenced. Both attracted good numbers given the backdrop against which they were delivered.

The rebuilding of congregational capacity for activities beyond Sunday worship has been gradual since the restart of the new church year in September. This was anticipated by the Council and during this period its level of programming was deliberately modest to allow space for congregations to get their weekly rhythms and routines up and running again. The Council's focus in the third part of the year from September to December was particularly on encouraging and supporting leaders and running events to accompany the work of seeking to reconnect with young people. Two events for elders were held, one focusing on models of pastoral care the other on elements of pastorally reconnecting with young people, fringe members and those most personally impacted by the effects of the pandemic. Foundations training for children's and youth ministry leaders was delivered on two occasions with a focus on encouraging and equipping for regathering children, young people and their families in church life.

A number of resources were also released throughout the year, including new material for youth groups, a new church members' resource and a small group Bible study resource. Two resources directly related to the church's response to the impact of the pandemic entitled 'Back together again' and 'Getting going again' were also released and provided to congregations.

The Fresh Light counselling ministry resumed from September and is attracting increasing levels of use.

The Council continues to use digital formats for its programmes of podcasting and webinars as appropriate.

Participation and engagement with these activities and use of resources grew steadily as the year progressed and circumstances for congregations saw an increase in their life and witness. The Council's work continues to attract a wide range of all ages from across the geographical spread of congregations represented within membership of the denomination.

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Council for Mission in Ireland

Due to the Council Secretary, Rt Rev Dr David Bruce continuing as Moderator of the General Assembly for a second term, the Rev Jim Stothers served as Acting Secretary and Rev Robert Bell had responsibility for Chaplaincy until the end of July 2022. Following the retirement of Very Rev Dr David Bruce on 12th November 2022, Mr Rick Hill took up the role as Council Secretary, having worked in a shadowing capacity for the 3 months prior.

During 2022, the Council supported 30 Home and Urban Mission ministers, 14 deaconesses, 2 student deaconesses and 4 Irish Mission workers. It also supported various full and part-time chaplaincy appointments, 28 in hospitals, 5 in prisons, 12 in The Armed Forces and 6 in universities and colleges, as well as chaplaincy to farmers, farming families and the rural community, which continues to be welcomed by many.

During the year one Home Mission minister was inducted into new work and one Home Mission minister retired. 13 congregations exited the Home Mission Scheme. Two deaconesses were inducted in new congregations, with the Council also noting the sad passing of one deaconess. A number of deaconesses, Irish Mission Workers and Community Outreach Workers attended a retreat held by Cleopas at Dromantine.

Two new appointments were made within University Chaplaincy, both within the team at Queens University. A Part-time chaplain began work at Woodlands Juvenile Justice Centre.

The Belfast Conference, drawing together representative groups from the three Belfast Presbyteries met four times and provided two Advisory Comments.

Planned construction of a new Church building in Maynooth did not commence in 2022. However substantial progress was made to plans and a subsequent grant increase to the congregation was agreed by the Council which will enable building work to commence in 2023. Other grant-aided mission projects began, particularly through the funding of personnel serving within congregations.

The Council met twice in person and three times online. With restrictions from the Covid-19 pandemic easing, most meetings reverted to in-person with a facility to join online. Working patterns within the Mission Department returned to normal, with the provision for some home-working arrangements where agreed. Council staff, with conveners and others, contributed to the published outputs of the denomination in print and online.

The implementation of the Home Mission Review was resumed with a schedule of Pathway Assessments drawn up, congregations linked to non-Home Mission congregations exiting the scheme and a small team of mentors being identified to offer accompaniment to ministers.

In terms of ongoing work, three Mission in Ireland evening events were held. The work of South Belfast Friendship House and International Meeting Point returned to normal levels of activity. Ministry within the Chaplaincy Centre on Elmwood Avenue in Belfast resumed on a limited basis and Derryvolgie Halls of residence remained available to students.

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Council for Global Mission

During 2022 the Council for Global Mission continued to support individuals and their families who have been called to serve overseas. At 31 December 2022 there were 25 global mission workers serving with partner churches, agencies and institutions in ten countries, including Zambia, Brazil, Romania and Nepal. These global mission workers serve in a wide range of disciplines such as church-planting, healthcare, development, education, theological training, as well as work amongst marginalised communities and refugees.

The Council seeks to support global mission workers during candidacy, preparation for overseas assignment, and to encourage pastoral and practical support for them while overseas and on home assignment. They receive a field allowance and assistance with medical treatment, accommodation, travel, and their children's educational needs.

In slowly emerging from the COVID pandemic, Council representatives have been able to travel more widely once again, working to renew and strengthen relationships with partner churches in more than twenty countries. There continues to be generous support from the wider church for specified global mission partner projects in which PCI global mission workers participate and the Council continues to facilitate this, administering funds collected for such purposes. Significant Irish Government funding has also been harnessed for partner projects in Kenya and Nepal through the International and Irish faith-based missionary movement, Mísean Cara.

In the course of the year the Council provided grants and scholarships from United Appeal funding towards partner church projects and in support of church leaders-in-training in countries such as Myanmar, Indonesia and Malawi, with an emphasis on the training. In 2022 the Council continued to wrestle with difficulties in transferring funds to some locations due to their experience of growing conflict or persecution.

Congregational involvement with and support for PCI's global engagement has been encouraged through global mission workers providing monthly prayer bulletins and regular 'Digital Dispatches', a series of video updates available on the PCI website. With the easing of COVID restrictions, global mission workers were able to recommence home assignments which included opportunities to visit congregations around Ireland and to speak about their work.

The church at congregational level is regularly informed by the Council about global issues relating to the environment, world faiths, inter-cultural and international relations, especially the Middle East. At times the focus may be on encouraging advocacy or raising funds for emergency relief and sustainable development initiatives. Funds are normally channeled through PCI's development partners, Christian Aid Ireland and Tearfund, or through overseas partner church development departments. Attention is drawn to matters of global concern through a flow of press releases and articles provided for the PCI's publications, website and also profiled on social media.

A Moderator's Appeal in support of Ukrainian refugees was launched early in the year and attracted an unprecedented level of funding from the wider church. This was followed up in the autumn by the launch of the 2022 World Development Appeal which is focusing on the theme, 'Rekindling Hope' and dealing with the global challenge of migration.

Over the past year the administration of the Council has been taken forward by a small but dedicated staff team. Their ongoing and effective endeavour is deeply appreciated.

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Council for Social Witness

The Council continues to deliver a social care service on behalf of the Presbyterian Church in Ireland. The programmes provided range from Child and Adult Safeguarding for the denomination, through the Taking Care programme, to care of people with disabilities and older people, including those with dementia. The Council's work against their operational plan for 2022-3 has been productive and has seen standards of care and compliance with external practice standards and regulatory expectations improve markedly. The main focus of work has, again, been on safe delivery of services and adherence to constantly varying guidance around infection control in the latter part of the Covid-19 pandemic. Throughout this period, in common with the rest of the social care sector, the Council has been under great pressure to maintain staffing levels as recruitment and retention efforts have been challenging. Also, in common with the rest of the sector, the Council has had to rely on significant use of costly agency staff to maintain safe service delivery.

Disability Services aims to deliver a high standard of day, residential, supported living and respite care in various of the Council's services and oversees the Ministry of the Kinghan Church and wider Ministry to the Deaf. It contributes to the disability, health and wellbeing work of the wider Church. The Head of Disability Services is continuing a review of our disability services with other senior managers. Work has continued through this year to establish a clear relationship between PCI and Peacehaven Trust CLG. This work has taken longer than anticipated owing to a number of legal and regulatory matters and it is now anticipated this work will conclude during 2023.

Older People Services aims to deliver a high standard of day, residential, nursing and respite care to all our users and to raise awareness of older people's issues and needs. It oversees one nursing home, five residential care homes and one supported living project in the Republic of Ireland. In total, we provide services to around 235 residents.

Specialist Services aims to deliver a high standard of service to those with addictions and/or history of offending behaviours and who require supported housing. These services continued throughout the Covid-19 pandemic, and have now returned to normal modes of working.

Taking Care (the Safeguarding Programme of the Presbyterian Church) aims to create a safe environment for all our members, users, volunteers and staff. Administration of AccessNI and Garda checks continued throughout the pandemic, and more flexible approaches to training ensured that significant progress has occurred in raising awareness of both child and adult safeguarding in the church. Work is underway to revise the Taking Care guidance and associated training. A programme to update policies and procedures in 2023-4 is currently being developed.

The Council for Social Witness Business and Finance Panel, which monitors the financial management, human resources, information technology and property management for the Council, has returned to full operation alongside the Council's other Committees and CSW itself. All meetings are now held in person with some Teams attendance from a few members.

Occupancy levels in our residential care homes has not recovered since the Covid-19 pandemic. This is largely due to challenges maintaining staffing levels, although some historical poor financial performance may have been obscured by pandemic related payments from health bodies. There has been distinct progress in improving occupancy in Lawnfield House, although this requires further consolidation. The proposed extension to Harold McCauley House will not proceed as it has been assessed as providing inadequate return on investment. There is recognition that the Council's financial performance is

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seriously impacted by failing to secure adequate fee income from statutory funders and individuals. The Council for Social Witness agreed to endorse a revised charging model at a meeting in March 2023 which should resolve most of the income concerns for services within a 3-5 year period.

Key challenges continue in the areas of staff recruitment and retention, securing statutory funding to cover costs in our Specialist Services, and the need for managers to manage service budgets carefully.

Trustees of the Presbyterian Church in Ireland

The Trustees oversaw the various Trust funds for which they are responsible and made distributions in accordance with the underlying terms of each fund. Most of these funds are invested within the General Investment Fund and the dividend received during 2022 was 27.0p per share compared to 26.0p in 2021. The total amount distributed during 2022, including to internal funds of the Church, was £478,469 compared to £331,298 in 2021. The largest distribution is from the Commutation Fund, through the Sustentation Fund to the Central Ministry Fund of the Church which funds the “Regium Donum” payment to ministers.

During 2022 no bequests were received compared to £67,387 in the previous year. The Trustees continue to be thankful for those who decide to financially support the Church in this way.

At the start of 2021, and following approval of a Cy-Pres Scheme by the Charity Commission for Northern Ireland, the Trustees formally took over responsibility for the John Getty Will Trust with net assets of £460,571 received.

The overall value of investments managed by the Trustees decreased from £17,361,052 to £15,937,554, of which £15,833,557 is invested in the General Investment Fund.

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FINANCIAL REVIEW

These financial statements consolidate the various activities of the Councils of the General Assembly of the Presbyterian Church in Ireland and certain funds falling under the responsibility of the Trustees of the Presbyterian Church in Ireland. They do not include the financial activities of individual congregations of the Presbyterian Church in Ireland which have their own separate legal identity and are individually registered as charities. Further information on the basis of accounts preparation is provided in Accounting Policies Note 1. The financial statements for each Council and the Trustees are included within the “Accounts Book” which is presented annually to the General Assembly and which is available from Assembly Buildings. Each year Councils and the Trustees report to the General Assembly and their reports are included within the “Annual Reports” Book to the General Assembly which is also available from Assembly Buildings. The “Minutes of the General Assembly and Statistics” Book includes some key statistical information and the latest figures, which are for the years ended 31 December 2021 and 2020 are:

	2021	2020
Congregations	530	532
Membership	196,334	202,994
Communicant membership	88,031	89,102
Ministers in active duty	354	373
Stipend paid to ministers	£10,554,681	£10,882,625
Congregational assessable income		
- Northern Ireland	£36,621,642	£35,828,000
- Republic of Ireland	€4,028,007	€3,801,549
Congregational other income		
- Northern Ireland	£29,273,568	£28,331,135
- Republic of Ireland	€2,067,982	€1,736,311
Congregational expenditure		
- Northern Ireland	£54,907,989	£66,727,164
- Republic of Ireland	€5,585,214	€5,391,964

During 2022 resources expended exceeded incoming resources by £1,756,112 (2021: a surplus of £1,618,720). This was primarily due to the impact of cost increases within the Council for Social Witnesses residential facilities which was not matched by an increase in residential fee income with some facilities operating below expected occupancy levels.

Overall fund balances decreased during the year from £83,262,604 to £79,479,155 due to the net outgoing resources and a loss on investments of £5,117,796. This was partially offset by the change in the provision required for pension benefits under Financial Reporting Standard No. 102 as detailed in Note 14 to the financial statements

One of the main sources of central income is quarterly assessments from congregations. Congregational assessments, other than for the Pension Fund, are calculated as a percentage of a congregation’s assessable income in the preceding year. The bands used in 2022 and 2021 are shown below. The assessment for the Pension Fund is based on the stipend paid to the minister of the congregation and the rate for 2022 and 2021 was 24.0%.

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	2022	2021
Assessable income		
First £10,999	0.00%	0.00%
Next £54,000 at	11.25%	11.25%
Next £65,000 at	10.75%	10.75%
Next £65,000 at	7.25%	7.25%
Next £65,000 at	3.50%	3.50%
Thereafter at	Nil	Nil
	-----	-----
Received from assessments	£6,043,153	£6,216,746
	=====	=====

An analysis of the amounts allocated to each of the assessment funds is shown in Note 2 to the financial statements.

The work of each Council is dependent on a grant being allocated by the General Council out of contributions received from congregations to the annual United Appeal for Missions. During 2022 £3,395,948 was raised from congregations for the Appeal compared to £3,340,218 in 2021. The grants awarded to Councils in 2022 and 2021 were as follows;

	2022	2021
	£	£
General Council	200,000	123,000
Council for Mission in Ireland	1,065,000	724,500
Council for Global Mission	1,000,000	1,061,500
Council for Congregational Life and Witness	640,000	412,500
Council for Training in Ministry	375,000	402,000
Council for Social Witness	245,000	224,500
	-----	-----
	3,525,000	2,948,000
	=====	=====

Income from donations and bequests decreased from £689,703 in 2021 to £569,050 in 2022, reflecting a lower level of bequest income. The amount raised toward the World Development and Special Appeals in 2022 was £1,941,822 compared to £462,577 in 2021 and reflect contributions to the crisis in Ukraine.

Overall expenditure increased from £25,677,375 in 2021 to £30,055,736. This includes expenditure on charitable activities for which an analysis is provided in Note 10 to the financial statements.

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Councils and the Trustees hold investments in the General Investment Fund. This is a common investment fund managed by the Trustees of the Presbyterian Church in Ireland in which charities connected with the Presbyterian Church in Ireland can invest. The Trustees of the Presbyterian Church in Ireland prepare separate financial statements for the General Investment Fund which are not incorporated into the accounts of the General Assembly of the Presbyterian Church in Ireland. The shares in the Fund are valued on a monthly basis and dividends declared on two occasions during the year, 31 March and 30 September. The Trustees declared a dividend of 27.0p per share in 2022 (2021: 26.0p). The value of a share in the Fund at 31 December 2022 was £12.2209 compared to £13.3155 at 31 December 2021.

The Trustees of the Presbyterian Church in Ireland overall investment strategy is to produce an acceptable annual rate of return but also to provide capital growth over the medium to longer term. All Funds are invested in accordance with the ethical investment policy approved by the General Assembly of the Presbyterian Church in Ireland.

The Trustees have delegated investment management of the General Investment Fund to Newton Investment Management Limited who manage the Funds on a discretionary basis.

The Trustees of the Presbyterian Church in Ireland meet with the investment managers on a regular basis to review changes in the portfolios and investment performance. The Trustees have agreed an investment performance composite benchmark with Newton Investment Management comprising the FT Government All Stocks Index, FTSE All-Share Index, FTSE World ex UK Index, the Property IPD and the Sterling Cash LIBID 7 day rate. During 2022 the General Investment Fund showed a negative return of 5.50% (2021 – return of 15.87%).

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The General Council is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The General Council is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the General Assembly and the financial activities for that year. In preparing the financial statements the General Council is required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Council is responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the Funds and enable them to ensure that the financial statements comply with the Statement of Recommended Practice “Accounting and Reporting by Charities”. They are also responsible for safeguarding the assets of the Funds and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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GOING CONCERN

The activities of the Councils of the General Assembly of the Presbyterian Church in Ireland are dependent on contributions from congregations to the United Appeal and the various Assessment Funds, and in particular in the case of the Council for Social Witness fees earned from residential care activities.

The deficit incurred by the Council for Social Witness during 2022 is not sustainable. The Council has been notified, by the relevant Health Trusts, that fees for residents in its Older People Services are to increase by 7.43% from 1 April 2023. While this is welcomed it is not sufficient to cover the current cost of providing the related services. The Council has therefore agreed to the introduction of resident's top-up fees from 1 April 2023 but as these can only be applied to new residents it will take some time for the full financial benefit to be realised. The Council is also addressing the causes of underoccupancy in some of its facilities. With regard to its Disability and Specialist Services the Council is in discussion with funding partners with the aim of ensuring the full cost of these services is covered. It is anticipated these measures will allow the Councils facilities to operate on a sustainable financial footing.

The Trustees have assessed the ability of the General Assembly to continue as a going concern for the period to 31 May 2024. In particular, the Trustees have considered the General Assembly's available liquid resources, financial commitments and forecast cash flows for the period to 31 May 2024, including considering the risk of increases in expenditure due to inflationary pressures and expected changes in the amount of income from congregations and residential care activities. Based on their assessment the General Assembly is expected to continue to operate within its cash facilities and meet its obligations as they fall due. As a consequence, the Trustees have assessed that it is appropriate to prepare the General Assembly's financial statements on the going concern basis.

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RESERVES POLICY

Councils of the General Assembly are generally funded through the United Appeal and normally have any revenue reserves taken into account when being awarded their annual grant. Therefore, such Councils do not normally hold significant revenue reserves. The policy of the General Council in relation to United Appeal Funds is to hold no more than one year's grants to funded Councils in reserves.

The policy relating to the Assessment Funds is to hold no more than one year's expenditure as revenue reserves. Councils or Agencies of the General Assembly are permitted to maintain capital reserves (equivalent to corresponding fixed assets), and these normally relate to funding for properties or to restricted bequests held in the form of investments, which provide income to cover annual recurring expenditure.

The Trustees policy is to maintain the capital in the various Funds under management. In the General Investment Fund dividends are paid based on dividend and interest income received during the year subject to maintaining a balance in the Dividend Equalisation Reserve to minimise fluctuations in the level of dividends paid. For all other Funds, the objective is to distribute income receivable during the year.

RISK REVIEW

A review of major risks has been undertaken by the Councils of the Church and the Trustees, and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with funding for the pension scheme and other retirement benefits. It is recognised that the ongoing work of the General Assembly Councils is dependent on funding from congregations, through their members, from congregational assessments and contributions towards the United Appeal. These risks are mitigated by Councils and the Trustees regularly monitoring the areas of work falling under their responsibility and through reports to the General Assembly at its annual meeting.

DISCLOSURE OF INFORMATION TO AUDITORS

So far as each person who was a member of the General Council at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Council members and the General Assembly auditor, each Council member has taken all the steps that they are obliged to take as a Council member in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Ernst & Young LLP have expressed their willingness to continue in office as auditors and a resolution proposing their reappointment will be proposed at the General Assembly.

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Bankers

Danske Bank Limited
Donegall Square West
Belfast, BT1 6JS

Santander (UK) plc
301 St Vincent Street
Glasgow, G2 5HN

General Assembly Solicitor

Mr Stephen Gowdy
King & Gowdy, Solicitors
298 Upper Newtownards Road
Belfast, BT4 3EJ

Investment Advisers

Newton Investment
Management Limited
Mellon Financial Centre
160 Queen Victoria Street
London, EC4V 4LA

Independent Auditors

Ernst & Young LLP
16 Bedford House
Bedford Street
Belfast, BT2 7DT

Pension Consultants

Deloitte Total Reward and
Benefits Limited.
Lincoln Building
27-45 Great Victoria Street,
Belfast, BT2 7SL

Clerk of the Assembly

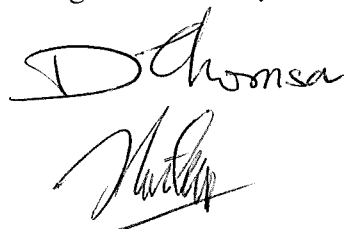
Rev T D Gribben

Financial Secretary

Mr C Knox

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Registered Charity in Northern Ireland (NIC104483)
Registered Charity in Republic of Ireland (20015695)



For the General Council
31 May 2023